REPORTS

ON THE

ADMINISTRATION OF THE EXCISE DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND AND ADEN

FINANCIAL YEAR 1917-1918

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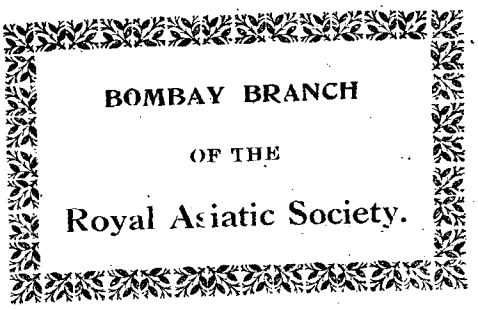

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1. *Under the Public or Private Distilleries, still head duty and separate shop system.*
2. *Contract Distillery and separate shop system.*

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3. *Abkari Revenue leased to the British Government and worked under system No 1 above.*
4. *Abkari Revenue leased to the British Government and worked under system No 2 above.*
5. *Under Treaty engagements working their Abkari under British system.*
6. *Maintaining a shopless belt along their frontier, marching with tracts coming under heads 2 and 3.*

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7. *Portuguese Indian Settlements.*

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8. *Rates of still head duty are shown in Blue.*
9. *Rates of selling prices are shown in Red.*

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C. R. No. 357 of 1918.

From

THE HONOURABLE MR. S. R. ARTHUR, I.C.S.,
Commissioner of Customs, Salt and Excise;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Bombay, 25th November 1918.

Sir,

I have the honour to submit my report on the administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1917-18.

Introduction.

Personnel of the Department.

2. I was in charge of the Department throughout the year.

CHAPTER I.—SOURCES OF REVENUE.

3. The principal sources of Excise Revenue in this Presidency are taxation upon—

(*a*) the manufacture and sale of country spirit and Indian-made liquors excised at tariff rates,

(*b*) the tapping of palm trees and sale of toddy,

(*c*) the sale of liquor imported from foreign countries,

(*d*) the manufacture and sale of hemp drugs,

(*e*) the sale of opium and its preparations for local consumption.

In this report and its appended tables, the marginally noted Indian-made liquors excised at tariff rates are treated as "foreign" liquors.

(i) Perfumed spirits, denatured spirits and drugs, medicines and chemicals containing spirit;
(ii) grape liquor;
(iii) malt liquor; and
(iv) all other liquors such as spirits of wine, rectified spirits, brandy, whisky and rum, which are liable to duty at the Sea Customs tariff rates.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

4. During the year under report, the contract distillery and separate-shop system for the manufacture and supply of country spirit prevailed throughout the Presidency except (1) in the Akrani tract in West Khándesh where the outstill system was continued, and (2) in Bombay City where the "Free Supply" system had to be continued because the Uran distillers declined to accept the contract offered to them and other arrangements could not be made in time. Toddy was retailed under the separate-shop system everywhere except in the Násik District and a part of the East Khándesh District, where the farming system continued. Licenses for the vend of foreign liquors, hemp drugs and opium were also granted under the separate-shop system.

Changes introduced during the year.

5. The most important changes introduced during the year in the excise system and arrangements were as follows:—

(1) The re-organization and amalgamation of the gazetted staff of the Salt and Excise Departments, the creation of three appointments of Deputy Commissioner of Salt and Excise to control the Salt and Excise Establishments and the change of designation of the Assistant Commissioner of Excise to that of Deputy Commissioner of Excise.

(2) The extension of the contract-supply and separate-shop system to (i) the Sháhápur, Murbád and Váda (including Mokhada Petha) Tálukas and the Jawhár State in the Thána District and (ii) the Ratnagiri District, where alone the monopoly system had survived.

(3) Enhancements in the rates of still-head duty on and maximum selling price of mhowra spirit in the areas referred to in paragraph 8 below.

(4) Abolition of the remaining toddy distilleries at Málwan and Hadi in the Ratnágiri District and Kodibág in coast Kánara and the substitution of mhowra for toddy spirit in all the areas served by those distilleries.

(5) Enhancement from Rs. 32 to Rs. 35 per seer (80 tolas) of the price of opium issued from Government depôts in the districts of Ahmedabad, Kaira and the Panch Maháls and at Rájkot, Sádra, Pálanpur and the Baroda Cantonment.

(6) Enhancement of the rate of duty on charas from Rs. 20 to Rs. 30 per seer and discontinuance of its sale in all areas of the Presidency proper except Bombay City and the district of Ahmedabad.

(7) Modification in the constitution of Local Advisory Committees so as to equalise the number of official and non-official members with power to the Collector to co-opt an additional non-official member from those classes of the community which do not regard drinking *per se* as a vice, if such classes are not already represented on the Committee.

(8) Substitution of 30° U. P. for 25° U. P. spirit in the areas mentioned in paragraph 7 below.

(9) Renewal of the hemp drugs leases of certain Native States for a further period of five years from the 1st April 1916.

(10) Enhancement from three-fourths to thirteen-fourteenths of the rate of refund of duty on hemp drugs issued to such of the Native States as have agreed to prohibit hemp cultivation within their limits or so to regulate the production and sale of hemp drugs as to ensure the protection of British revenue from this source.

(11) Discontinuance of hemp cultivation in the Sátára District and concentration of cultivation in the Nagar Táluka of the Ahmednagar District.

(12) Abolition of the 7½ per cent. *ad valorem* duty on Indian-made rectified spirit used in indigenous industries.

6. The map prefixed to this report shows the various systems of administration in respect of country spirit obtaining both in British districts and in the Native States, the Abkari revenue of which has been leased to, or is managed by, Government under agreements with the Chiefs; and also gives the prevailing rates of still-head duty on country spirit of 30° U. P. (25° U. P. in Gujarát, Bombay City and coast Kánara) in the several districts of the Presidency and in the various territories on its borders.

CHAPTER III.—Country Spirit.

Description.

7. The manufacture and sale of toddy spirit entirely ceased from 1st April 1917. Spirit distilled from the dried flowers of the mhowra tree (*Bassia latifolia*) was therefore the only kind of country spirit consumed throughout the Presidency with the exception of Bombay City where molasses and dates spirit manufactured at Uran was also consumed in small quantities.

Sale strengths.

The strengths prescribed for the sale of country spirit were 25° U. P., 30° U. P., 40° U. P., 45° U. P. and 60° U. P. (Imperial Return No. IV, columns 2—5). In pursuance of the policy of discouraging the consumption of the stronger spirit some additional shops were restricted to the exclusive sale of 60° U. P., and the substitution of 30° U. P. for 25° U. P. spirit previously effected in the districts of Poona, Ahmednagar, Sátára and Sholápur was extended during the year under report to the rest of the Presidency except Gujarát, coast Kánara and the Town and Island of Bombay. The number of shops restricted to the exclusive sale of the weaker spirit during 1917-18 and the consumption of that and the stronger spirit in each district during that year as contrasted with the consumption in the previous year are shown in Appendix U.

8. With a view to check the general rise in consumption, the rates of still-head duty and the maximum selling price of country spirit were raised for the year under report by one grade, viz., annas 12 per gallon of 30° U. P.,* and annas 6 per gallon of 60° U. P., throughout the Deccan and the Southern Marátha Country. In Gujarát the increase was confined to a few areas only and varied from annas 3 per gallon of 25° U. P. in the Sankheda Mewás to Rs. 1-11-0 per gallon in the Katosan Táluka of the Mahi Kántha leased area. Imperial Return No. IV, column 6, and the map prefixed to this report show the rates of still-head duty and Appendix D, column 10, the maximum selling prices which were in force during the year under report in the various parts of the Presidency.

Changes in the rates of duty.

9. The receipts on account of still-head duty throughout the Presidency (Imperial Return I, column 2) aggregated Rs. 1,86,15,391 during the year against Rs. 1,53,91,585 in the previous year, showing an increase of Rs. 32,23,806. Except the above-ghát talukas of the Kánara District where there was a decrease of Rs. 5,686 or 4·2 per cent., all districts contributed to this increase, Kaira heading the list with a rise of 40·2 per cent. (Rs. 47,315), closely followed by Broach with an increase of 37·6 per cent. (Rs. 1,27,053). The advances in other districts varied from 30·3 per cent. (Rs. 68,303) in the case of Ratnágiri to 1·6 per cent. (Rs. 5,416) in the case of Sholápur.

Receipts from still-head duty.

10. The contract-supply system worked satisfactorily on the whole in spite of the difficulties with which some of the contractors had to contend owing to war conditions. The names of the contractors, the places of manufacture and the supply rates for the year under report for the different contract areas are shown in Appendix A.

Working of the contract-supply system.

The shops were everywhere disposed of singly under the fixed-fee system described in paragraph 14 of my report for 1914-15, except in a few cases where they were sold by auction either because they had been mismanaged by previous licensees or because, having been brought under the separate-shop system for the first time, they afforded no reliable data for the assessment of fees.

Working of the separate-shop system.

11. The actual realizations from license fees, including arrears, during the year under report amounted to Rs. 24,91,438 (Imperial Return No. I, column 4, exclusive of Bombay) against Rs. 10,23,227 in the previous year, an increase of Rs. 14,68,211. This increase is due almost exclusively to the fact that the said realizations include recoveries on account of the first instalment of the fees for 1918-19, for which year most of the shops were sold under the unrestricted auction system. The fees for which shops were granted for the year 1917-18 aggregated Rs. 13,68,415 against Rs. 10,05,949 for the previous year, an increase of Rs. 3,62,466 or 36·0 per cent., due chiefly to the increased sales in 1916 on which the fees were based.

Vend license fees in contract-supply and separate-shop districts.

In the Town and Island of Bombay, where the free-supply system was continued, the license fees advanced from Rs. 8,48,299 to Rs. 11,36,885, i.e., by Rs. 2,88,586 or 34·02 per cent., due partly to the enhancement by 4 annas per gallon of the scale of fees for all classes of shops and partly to the increased sales in 1916.

License fees in Bombay.

12. The fee payable for the Akráni out-still farm for the year under report was the same as for the previous year, viz., Rs. 12,500, the whole of which was collected during the year. The reasons for the retention of the out-still system in this tract have been given in paragraph 18 of my Excise Administration Report for 1914-15. The consumption, which consists of 60° U. P. only, shows an increase of 1,857 bulk gallons (*vide* Appendix U), due mainly to more effective suppression of illicit distillation, as evidenced by the number of cases detected, viz., 16 as against 3 in the year 1916-17.

Revenue from out-still or lump farming system.

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* 25° U. P. in the case of Bombay City.

Working of the Mhowra Flowers Provisions of Act V of 1878.

13. The restrictions on the possession, sale, etc., of mhowra flowers imposed under section 18B of Bombay A'bkári Act, V of 1878, continued in force during the year in the areas to which they applied in the previous year. The number of cases of illicit possession rose from 98 in 1916-17 to 118 during the year under report in Thána and from 8 to 26 in Násik, while in Kolába it fell from 10 to 6. One case was detected in Broach city and 3 in the Chikhli Táluka of the Surat District. The Mhowra Act was for the first time introduced in the Kaira District towards the end of the previous year, and as a consequence no less than 1,502 cases were detected in that district during the year under report and the consumption of licit liquor rose by very nearly 14,000 proof gallons, i.e., 36 per cent. (*vide* paragraph 16 below). The Collector and the Excise staff of Kaira are entitled in my opinion to great credit for their untiring efforts to put down illicit distillation in Kaira. Their work has been greatly facilitated by the recent legislation which they have lost no time in putting into force.

Country spirit shops.

14. The number of shops licensed for the retail sale of country spirit in British districts inclusive of the Deesa Cantonment shop (Imperial Return No. III, columns 12 and 14) was 1,886 against 1,913 in the previous year. There was thus a decrease of 27. Fifteen shops were abolished as superfluous (Appendix B), 2 on the recommendation of Advisory Committees and 13 at the instance of the Collectors, 1 was converted as an experimental measure into a beer shop, 1 was closed for want of suitable premises, while the remaining 10 remained closed for want of suitable bidders.

Local Advisory Committees.

15. Advisory Committees continued in all the areas in which they previously existed and the system was extended to the East Khándesh District and a separate committee appointed for Umbergaon Petha of the Thána District. The only districts where none exist are Kaira and Kánara, where conditions are not suitable for their institution (*vide* paragraph 3 of Press Note No. 1388, dated the 5th February 1917). Detailed information regarding the work of such committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix B.

Consumption in British Districts.

16. The actual sales of country spirit in terms of proof gallons at shops in the several districts exclusive of Native States the A'bkári rights of which have been leased to Government, are shown in Appendix D (column 5). The total sales during the year exceeded those of the previous year and the average of the preceding five years by 1,38,642 proof gallons (5·5 per cent.) and 2,63,741 proof gallons (11·02 per cent.) respectively, notwithstanding an enhancement of still-head duty in certain areas. The incidence of consumption per head of population (according to the Census of 1911) was 7·9 drams of proof spirit against 7·5 drams in the previous year. It was highest in Bombay City (regarded as a separate district), viz., 29·2 drams, and lowest in Sátára, viz., 1·6 drams.

The districts in which an increase in consumption is most noticeable are Broach (22,982 proof gallons or 40·0 per cent.), Kaira (13,938 proof gallons or 36·1 per cent.), and Panch Maháls (13,102 proof gallons or 20·7 per cent.). Ahmedabad shows an increase of 14,343 proof gallons or 16·3 per cent., Poona 22,066 proof gallons or 14·6 per cent., Surat 33,435 proof gallons or 13·4 per cent., Bombay 55,921 proof gallons or 10·3 per cent., and Bijápur 2,908 proof gallons or 8·1 per cent. The following districts on the other hand show a decrease, viz., Sholápur (5,183 proof gallons or 10·6 per cent.), Dhárwár (7,674 proof gallons or 7·4 per cent.), Ratnágiri (4,542 proof gallons or 6·02 per cent.) and East Khándesh (8,153 proof gallons or 5·04 per cent.). In Ahmedabad, Broach and Surat the rise is attributed to a good agricultural season and to the high wages earned by the labouring classes, while in Surat the lessening of the tendency to resort to adjacent Native State shops in consequence of the assimilation of the selling rates at those shops to those at British shops was an additional contributory factor. The increase in Kaira and the Panch Maháls was due to the suppression of illicit distillation as a result of the vigilance of the Excise

staff and in Kaira particularly to the introduction of the Mhowra Flowers Act already noticed. The employment of a large number of mill-hands on increased wages, consequent on the prosperity of the mills, and of a large number of labourers on war works, in building operations and at the Docks, as also the high prices of foreign liquors, account for the rise in Bombay City. In Poona the increase is attributed to abnormal conditions arising out of the war and the prevalence of plague in certain parts of the district. In the remaining districts excluding the above-ghát tálukas of the Kánara District there was a fall in consumption with an increase in duty receipts, while in the above-ghát tálukas of the Kánara District there was a decline in both. Further progress was made during the year in the direction of discouraging the consumption of the stronger liquor by the conversion of 26 additional shops for the exclusive sale of the weaker liquor (*vide* Appendix U). The experiment has proved successful everywhere except in Ratnagiri and Satara where the consumption of 60° U. P. spirit has fallen, while that of the stronger spirit has risen.

Excise relations with Native States.

17. The arrangements regarding border shops detailed in paragraph 24 of my report for 1916-17 were further improved during the year under report in two respects; the selling rates in the Idar (Mahi Kántha) shops bordering on Baroda were raised so as to equal those prevailing in the Mahi Kántha leased area, while the rates in the Kolhápur border shops, which had already been assimilated to those in force in the adjoining British territory, were extended to all the shops in the interior, uniform rates being thus obtained over the whole tract, British and State.

Temperance movements.

18. Temperance activity was again noticeable in Bombay and to a very slight extent in Ahmedabad and Poona. In Bombay, the Bombay Temperance Association contented themselves with posting placards and petitioning against removal of shops, but the Kamgar Hitavardhak Sabha and the Madiapananishedhaka Mandal were more active and organised temperance lectures during the Holi festivities. Similarly the Social Service League, Bombay, as in previous years, organised Holika Sammelan Committees, delivered temperance lectures and religious sermons and by providing healthy recreation exerted themselves to keep mill-hands away from strong drink. Shops in Bombay city were closed as usual during the two principal days of the Holi holidays. In Poona City there was some temperance preaching on bazar days, while in Ahmedabad the activities of the Local Temperance Society did not go beyond the holding of one meeting.

As will be seen, outside Bombay City there are no checks on intemperance among the masses beyond those imposed by Government by means of successive enhancements of still-head duty, curtailment in the number of shops, shortening of the time for the sale of liquor at licensed premises, suppression of illicit distillation and other contraband practices and the gradual weakening of the strengths of liquor on sale. There is no doubt, however, that if temperance societies composed of influential persons were organised in all the principal towns and temperance propaganda actively carried on and counter-attractions provided in the shape of tea-shops and healthy amusements, the drink evil would to a great extent be mitigated among the adult population and avoided among the rising generation. There is plenty of scope for good work to the temperance reformer who really means to act and not to talk. Talking alone will have little effect.

As regards teaching in schools, temperance lessons approved by Government have been inserted in Maráthi Reader VII, Gujaráti Reader V and Kánarese Readers V and VII.

Administration of distilleries and warehouses.

19. The system of management, control and supervision of the distilleries and warehouses remained the same as in the previous year. The extension of the contract-supply and separate-shop system to the Ratnágiri District necessitated the opening of six warehouses in that district, viz., at Ratnágiri, Harnai, Chiplun, Rájápur, Devgad and Málwan; while the Kodibag distillery in Kánara (below-ghát) was converted into a warehouse when it ceased to be

used for the manufacture of toddy spirit. There were thus 13 distilleries and 38 warehouses in charge of the Deputy Commissioner of Excise during the year under report. Of these the Belgaum warehouse was closed on 2nd January 1918, from which date the whole district was supplied with liquor from the Khanapur distillery direct.

The total quantity of duty-paid spirit issued to retailers during the year was 28,52,013 gallons London Proof (exclusive of 22,468 proof gallons issued from the Dhadgaon distillery to the Akrani tract under the out-still system) against 26,89,558 proof gallons issued in the previous year (Imperial Return No. IV, columns 2-5). 84,286 proof gallons were imported from outside the Presidency during the year to supplement the outturn within the Presidency (27,40,592 proof gallons) and the balance in stock. Issues in bond to Sind amounted to 40,016 proof gallons against 32,237 gallons in the previous year.

Retail sale of country spirit in excess of the prescribed limits.

20. Permits for the sale of country spirit in excess of the fixed limits were granted only in the five Gujarat districts and in Thána, Dhárwár, West Khándesh and Bombay City, the total quantity sold being $\frac{1,740}{543}$ gallons of $\frac{25° \text{ U. P.}}{30° \text{ U. P.}}$, 64 gallons of 40° U. P. and 23,017 gallons of 60° U. P. against $\frac{2,898}{nil}$, $29\frac{1}{2}$ and 16,443 gallons respectively in the previous year.

CHAPTER IV.—TODDY.

Revenue from toddy.

21. The principal sources of toddy revenue are the tree-tax and the license fees for the retail sale of toddy. This revenue which is detailed in Imperial Return No. I, column 11, amounted to Rs. 24,04,587 as against Rs. 22,06,739 in the previous year, an increase of nearly 9 per cent.

Receipts from tree-tax.

22. The receipts from tree-tax (which varies in different parts of the Presidency and is higher for cocoanut and brab trees than for date trees and wild palms) amounted to Rs. 15,01,754 as against Rs. 14,26,758 in the previous year or an increase of 5·2 per cent. Owing to the substitution of mhowra for toddy spirit in the Ratnagiri District and the coast talukas of the Kánara District, there were during the year under report no receipts from trees tapped for distillation. The receipts in the previous year were Rs. 18,365. The increase in tree-tax receipts was most noticeable in Bijápur (Rs. 13,070 or 12·8 per cent.), Bombay (Rs. 25,323 or 10·9 per cent.) and Surat (Rs. 41,851 or 10·1 per cent.). In Bijápur the increase is attributed to a favourable agricultural season and in Surat and Bombay to a larger demand owing partly to the rise in the price of country and foreign spirits and partly to the higher wages earned by the labouring classes. Ratnágiri on the other hand shows a decrease of Rs. 21,903 or 17·5 per cent. due partly to no trees having been tapped for toddy for distillation purposes and partly to fewer advance collections of the tree-tax instalments during the year under report. The variations in other districts do not call for special remark.

Revenue from vend license fees.

23. The revenue from license fees for the sale of toddy was Rs. 9,02,833 against Rs. 7,79,981 in the previous year or an increase of 15·7 per cent. The increase was most noticeable in Ratnágiri (Rs. 9,229 or 44·1 per cent.), Thána (Rs. 10,351 or 25·7 per cent.), Dhárwár (Rs. 35,735 or 23·0 per cent.), Belgaum (Rs. 19,659 or 15·1 per cent.), Poona (Rs. 7,847 or 15·1 per cent.) and Surat (Rs. 22,051 or 12·5 per cent.). In Dhárwár, Belgaum and Surat it was due to brisk competition among the bidders for certain shops at the auctions, and in Thána to the disposal of toddy shops by unrestricted auction for the first time. The variations in other districts are too small to require notice.

Toddy farms.

24. The farming system for the supply and sale of toddy continued in the Bhusáwal, Erandol, Jalgaon and Ráver Tálukas of the East Khándesh District and in Násik. In the latter

district it was replaced by the separate-shop system from the 1st August 1918. The East Khándesh farm comprised two shops and one tree-foot booth only, as the third shop and the second booth in the Erandol Táluka which were included in the previous farms could not be opened during the year 1917-18 for want of toddy trees.

Number of trees licensed for tapping.

25. The total number of trees licensed for tapping for the sale of raw toddy in the Presidency during the year 1917-18 and the previous year is contrasted below (*vide* Appendix E) :—

	Cocoanut.	Brab.	Date and wild palm.	Total.
1917-18	42,178	20,038	357,058	419,274
1916-17	40,110	23,874	323,985	387,969

Except in Ratnágiri and Coast Kanara, tapping and vend licenses are granted for the revenue year from 1st August to 31st July. The revenue statistics given in Imperial Return No. I and those of shop licenses issued, trees licensed for tapping and toddy consumed given in Appendix E are for the financial year 1917-18 and are made up of those for the last four months of the toddy year 1916-17 and the first eight months of 1917-18. In the districts of the Deccan and the Southern Maratha Country there was an aggregate rise of 20,154 in the number of trees tapped, the most notable being in Bijápur (7,604) and Belgaum (6,757). In the remaining districts of the Presidency the number increased from 276,828 to 287,979 or 4 per cent. In the Panch Mahals the number of trees tapped free of tax fell from 8,767 to 4,993 and cases of illicit tapping from 27 to 21.

Domestic consumption, tree-foot booth, shop and hawking licenses.

26. The licenses for domestic consumption and toddy shops decreased by 1,688 and 14 respectively, during the year under report as compared with the previous year, while tree-foot booth licenses increased by 25. Deducting the licenses granted in the Panch Mahals, the total number of domestic consumption licenses was greater by 1,367 in 1917-18 than in 1916-17. Surat alone was responsible for an increase of 1,486 while Thána and Sátára showed decreases of 105 and 25 respectively. In the Panch Mahals the number fell from 6,812 to 3,757 owing to an attempt made during the year to get all applications for such licenses presented by a fixed date, viz., the 5th December which was afterwards extended to the 31st December; but notwithstanding the extension the people proved incapable of punctuality. All applications received after the expiry of the extended period were refused with the result noted above. It is however anticipated that in the current year applicants will be more punctual and that the annual average will be reached or perhaps surpassed. There was an increase of 23 in the tree-foot booths in Ratnágiri. As regards shops the variations were unimportant except in Kolába where 12 shops were closed. 102 licenses were granted for hawking toddy in the Presidency as against 91 in the previous year.

Fluctuations in consumption.

27. The total sales of toddy throughout the Presidency based on the figures supplied by licensees (which are mostly unreliable) increased during the year under report by 574,500 gallons or 4·9 per cent. This increase, which was accompanied by a rise of 7·9 per cent. in the total number of trees tapped, occurred mainly in Kánara (1,26,182 or 36·9 per cent.), Ratnágiri (3,31,049 or 28·7 per cent.), Bombay (1,59,893 or 10·3 per cent.) and Surat (1,52,589 or 4·8 per cent.). There was on the other hand a marked decrease in Belgaum (1,20,659 or 24·4 per cent.) and Thána (2,83,228 or 10·9 per cent.). The percentage fluctuations in the consumption of toddy and country spirit respectively for the years 1916-17 and 1917-18 in the chief toddy consuming areas of the Presidency are shown below :—

Areas.	Toddy consumption.	Country spirit consumption.
Kánara District	+36·9 per cent.	− 2·0 per cent.
Ratnágiri „	+28·7 „	− 6·1 „
Sholápur „	+18·9 „	−10·6 „
Poona „	+16·3 „	+14·6 „
Bijápur „	+11·1 „	+ 8·1 „
Bombay City	+10·3 „	+10·3 „
Surat District	+ 4·8 „	+13·4 „
Dhárwár „	+ 2·2 „	− 7·4 „
Belgaum „	−24·4 „	− ·8 „
Thána „	−10·9 „	− ·4
Kolába „	− 4·3 „	− 3·3 „

As will be noticed, in four out of the seven districts which show an increase in the consumption of toddy there was a decrease in that of country spirit. In Kolába, Belgaum and Thána there was a fall in the consumption of toddy as well as country spirit. In Bombay City the increase in the consumption of toddy was precisely on a par with that of country spirit.

Manufacture of gul from sweet toddy.

28. The tapping of trees free of tree-tax allowed in the previous year for the manufacture of gul was continued during the year under report. Three licenses were issued in the Thána District and 23 in the coast tálukas of the Kánara District, while the number of trees tapped was 1,400 and 287 respectively, against 300 and 209 in the previous year. One of the three factories in Thána was worked by the Government Agricultural Department which engaged tappers from Bengal with a view to initiate local tappers into the Bengal method of tapping date trees. The industry is still in its infancy.

CHAPTER V.—Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.

Revenue.

29. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff Rates, and (2) license fees for the sale of such liquors and of imported liquors. During the year under report the revenue under (1) was derived from—

(i) Malt liquor imported from Bangalore.

(ii) Spirits of wine, rectified spirits and absolute alcohol manufactured at Ahmedabad or imported from Baroda, Cawnpore and Mysore and from Nellikuppam in the Madras Presidency.

(iii) Brandy, whisky and rum imported from Baroda and Cawnpore and Shahjáhanpur in the United Provinces.

(iv) Medicinal and perfumed spirits manufactured at Ahmedabad and imported from Baroda.

The revenue from malt liquor was Rs. 160 as against Rs. 125 in the previous year.

The duty on wines and spirits, other than commercial spirits and medicated wines, amounted in the year under report to Rs. 4,56,447 against Rs. 2,82,749 in the previous year, an increase of Rs. 1,73,698 or 61·4 per cent. due to stoppage of imports from Germany and Austria and also to smaller imports from the United Kingdom and other places consequent on higher transport charges and the shortage of tonnage.

The total receipts (duty and license fee) from commercial spirits and medicated wines amounted during the year under report to Rs. 1,80,042 against Rs. 1,43,043 in the previous year, an increase of Rs. 36,999 or 25·8 per cent. due to the more extensive use of such spirits for domestic and industrial purposes.

The aggregate amount of license fees for sale of foreign liquors generally, whether imported or manufactured in India, fell from Rs. 2,54,356 in 1916-17 to Rs. 2,31,659 in the year under report, a decrease of Rs. 22,697 or 8·9 per cent. which calls for no comment. In the mofussil the fees were, as usual,

assessed on the sales at the rate of Rs. 1-8-0 per dozen bottles of spirits, Re. 1 per five dozen bottles of wines and Re. 1 per 8 dozen bottles of fermented liquors. In the case of hotel and refreshment room licenses the following revised rates of assessment continued to be in force :—

Re. 1 per eight dozen bottles of fermented liquors.

Re. 1 per 2½ dozen bottles of wine, and

Rs. 3 per dozen bottles of spirits,

subject to the minimum of Rs. 25 for small towns and Rs. 100 for larger ones.

Imports and consumption of foreign liquor.

30. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper. The imports during the year under report compare with those in the previous year as follows :—

Year.	Fermented liquors.	Wines.	Spirits (potable) including liqueurs.	Denatured and perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1917-18	642,585	78,273	254,508*	22,714‡
1916-17	973,785	95,545	254,796†	86,495§
	-331,200	-17,272	-288	-63,781

* Include 609 liquid gallons of liqueurs.

† Include 798 liquid gallons of liqueurs.

‡ Include 186 proof gallons of perfumed spirits.

§ Include 398 proof gallons of perfumed spirits.

The decline in the imports of fermented liquors is due mainly to the higher cost of casks and increased freight and other charges.

The imports of spirits also declined slightly, but the shortage was counterbalanced by an increase of 6,201 gallons in home-made spirits. There was similarly a decrease in the import of rectified spirit from Java for conversion into denatured spirit.

The fall in the imports of wine is due to shortage of tonnage.

The following table gives the statistics of sales in the Presidency during the year under report as compared with those in the previous year :—

Year.	Fermented liquors.	Wines.	Spirits (potable) including liqueurs.	Denatured spirit.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1917-18	8,55,503	78,283	3,60,170	1,78,333
1916-17	7,64,998	66,185	2,55,932	2,04,328
	+90,505	+12,098	+1,04,238	-25,995

The increase in the sales of fermented liquors is noticeable chiefly in Bombay, Poona, Ahmednagar and Sátára. It is attributed to a larger influx of troops and followers in the first three areas and of officers at the Musketry School at Sátára. The rise under "Wines" and "Spirits (potable)" is due to increased consumption chiefly in Bombay for the reason mentioned above.

Details regarding denatured spirit are given in Appendix G. The imports into the Presidency by sea from foreign countries and Bengal fell from 80,354 gallons in 1916-17 to 18,791 gallons in the year under report, a decrease of 61,563 or 76·6 per cent., due to decreased imports from the United Kingdom and Java owing to the war.

Imports by land however increased by 15,745 gallons, thanks to the abolition of duty on this kind of spirit manufactured in India with the object of encouraging its use for industrial purposes. Messrs. J. C. Mehta and Company manufactured at the Dadar Distillery premises in Bombay 149 gallons of spirits of strengths varying from 46·2° O. P. to 60° O. P. from duty-paid rectified spirit against 92 gallons during the preceding year. As stated

in my last report, the traffic in spirits of Indian manufacture excised at tariff rates is confined to the Gujarat Chemical Works at Ahmedabad owned by Dr. Anklesaria and the Alembic Chemical Works Company of Baroda. Dr. Anklesaria, who distils spirits in the Ahmedabad liquor warehouse premises, manufactured during the year under report 33,745 proof gallons against 30,934 proof gallons in the preceding year. This spirit he either removed to his laboratory in Ahmedabad city for the preparation of tinctures, medicinal spirits and other preparations, or issued direct to chemists and druggists in Bombay and Karáchi. He supplied 21,926 proof gallons of duty-free rectified spirit during the year to the Government Medical Stores, Bombay, against 20,518 proof gallons in the preceding year, and denatured 6,459·3 proof gallons of spirit of his own manufacture as against 3,261 proof gallons in the preceding year. Dr. Anklesaria is now getting more in touch with his business a gradual expansion of which is probable.

Foreign liquor licenses.

31. The number of licenses for the sale of foreign liquor during the year under report was 1,080 against 1,070 in the previous year (Imperial Return III, columns 8 and 20 to 28) an increase of 10 licenses or ·9 per cent. The shops are classified as (1) "Wholesale" with a minimum limit of sale of 2 gallons, (2) "Retail off" with a minimum limit of sale of one pint, (3) "Retail on"—all three classes in Bombay City only—and (4) "Off" with a minimum limit of sale of one pint in the mofussil.

The shop opened in the Poona Cantonment in 1916-17 as an experimental measure for two years for the exclusive sale of beer for consumption on the premises has been permanently retained, as it has proved to be a convenience to people of limited means who could not afford to purchase foreign liquor in bottles or pints and who consequently used to resort to country liquor shops. During the year under report a similar shop was opened at Koregaon in the Sátára District in place of the country liquor shop there, but it does not appear to have established itself in popular favour.

Provincial Statements A and B referred to in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated the 17th April 1913, are attached to this report as Appendices S and T.

CHAPTER VI.—Intoxicating Drugs other than Opium.

Hemp Drugs.

32. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial returns.

Cultivation and outturn of ganja.

33. During the year under report the cultivation of hemp in the Khánápur Táluka of the Sátára District was abolished. This necessitated an extension of cultivation in the Nagar Táluka of the Ahmednagar District (the only remaining area in which such cultivation exists) as will be seen from the following statement:—

	1916-17.		1917-18.	
	A.	G.	A.	G.
Area cultivated	132	35	410	21
	M.	S.	M.	S.
Outturn of gánja	1,306	22	3,083	6
Licenses issued to cultivators	34		74	

The average yield per acre was about 7 maunds as against about 9 maunds in the previous year. The poorness of this outturn was due mainly to excessive rainfall soon after the sowing and again while the crop was maturing. In order to avoid such damage by weather experiments were made in growing gánja in the months of November and February, but they proved unsuccessful. In the former month the crop was completely ruined by heavy rains and insects, while in the latter month the seeds did not germinate. The Director of Agriculture was consulted about the matter, but could give no

immediate advice or assistance as his Department had no experience of hemp cultivation. He has however promised to experiment with hemp growing next cold weather. According to the price fixed by Government the depositors purchased gánja from the cultivators at the rate of 10 annas per seer. This proved very profitable to the cultivators and as a consequence licenses for cultivating gánja were more eagerly sought for during the last season than previously.

Bha'ng. The cultivation of hemp for bháng was not permitted.

Transactions at the warehouses.

34. The quantities of hemp drugs lodged during the year under report in the five warehouses named in column 6 of Appendix I, as compared with those of the previous year, were as follows :—

	1917-18.		1916-17.	
	Maunds.	Seers.	Maunds.	Seers.
Gánja	3,879	17	2,773	1
Bháng	241	7	265	15
Charas	226	36	206	21

Though cultivation of hemp in the Khánápur Táluka of the Sátára District had been abolished, the warehouse at Vita was maintained pending disposal of gánja still lying there.

The bháng and charas warehoused in 1917-18 were imported from the Punjáb, but no imports of gánja from the Central Provinces were found necessary. The gánja in stock at the different warehouses on the 1st April 1918 amounted to 2,014 maunds 23 seers as shown in the margin.

	Maunds.	Seers.
Ahmednagar ...	1,838	23
Bombay ...	166	17
Surat ...	0	1
Ahmedabad ...	9	22
	2,014	23

Issues from warehouses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other provinces in India and to foreign countries by sea during the year under report and the previous year, are shown below :—

	1917-18.			1916-17.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency proper.	1,166 34	188 20	210 20	1,193 20	191 10	183 12
Exported to Native States ...	176 25	42 18	3 27	198 36	42 12	8 28
Exported to other Provinces ...	38 12	.....	.....	35 29	.....	.....
Exported to Foreign Countries...	72 5	.....	.....	243 15	.....	.....

It will be seen that there has been a decrease of 26 maunds 26 seers and 2 maunds 30 seers respectively in the issues of gánja and bháng to British Districts while the issues of charas have increased by 27 maunds 8 seers. The increase in charas is attributed to larger purchases by Indian troops passing through Bombay on their way to the Front and to the increased smuggling of this drug to Basrah, Mesopotamia and Persia.

With a view to suppress this smuggling special watch was kept by the Excise staff at the retail hemp drugs shops and at the docks with the result that 25 cases were detected during the year under report. It is curious that

the heavy increase in duty from Rs. 20 to Rs. 30 per seer, combined with the reduction of the limit of licit possession from three tolas to one tola have apparently had no effect in restricting consumption. The issues of gánja and charas to Native States declined by 22 maunds 11 seers and 5 maunds 1 seer respectively, while there was a slight increase of 6 seers in the case of bháng. The variations are trifling. The exports of gánja to other Provinces increased by 2 maunds 23 seers and those to Foreign Countries dropped by 171 maunds 10 seers. This large decrease was mainly due to the fact that the Bombay exporters were not able to get shipping orders.

Fluctuations in consumption.

35. The consumption during the year under report, as compared with that of the previous year, is shown below :—

Year.	Gánja.	Bháng.	Other sorts (including charas).
	Seers.	Seers.	Seers.
1916-17	44,485	7,309	7,614
1917-18	44,143	7,788	8,649

The districts showing noticeable decreases in the consumption of gánja are Belgaum, Sátára, Ahmednagar and Sholápur, while increases in the consumption of bháng occurred chiefly in Bombay and Poona. The consumption of charas increased in Bombay and Ahmedabad by 1,052 and 76 seers respectively.

Revenue.

36. The revenue from intoxicating drugs is derived from (1) quantitative duties and (2) license fees. The duty realized on issues from warehouses or on imports from other Provinces amounted to Rs. 8,32,678 as compared with Rs. 8,28,892 in the previous year (Imperial Return I, column 27). The increase in the collections of duty on the drugs actually consumed during the year, as compared with the corresponding figures of the previous year, is mainly noticeable (column 5 of Appendix H) in Bombay (Rs. 98,497 or 44·6 per cent.) and in the districts of Nasik (Rs. 7,327 or 25·5 per cent.), Poona (Rs. 10,729 or 22·4 per cent.) and Ahmedabad (Rs. 7,350 or 20·8 per cent.). The revenue from license fees for the privilege of wholesale and retail sale of intoxicating drugs amounted during the year under report to Rs. 4,84,302 against Rs. 3,34,385 in the previous year, as detailed in column 28 of Imperial Return I. These are however actual realizations, including arrears, and not the amounts bid for the year under report, which aggregated Rs. 3,98,714 as shown in Appendix H, against Rs. 2,94,603 in the previous year. The districts showing large increases in the bids, as compared with the previous year, are Sholápur (Rs. 36,744 or 173·7 per cent.), Sátára (Rs. 8,585 or 69·4 per cent.), Ahmednagar (Rs. 10,430 or 42·4 per cent.), Dhárwár (Rs. 16,495 or 39·7 per cent.), Thána (Rs. 1,275 or 39·4 per cent.), Poona (Rs. 16,935 or 39·1 per cent.), Belgaum (Rs. 3,979 or 34·7 per cent.), Bijápur (Rs. 4,104 or 33·2 per cent.), Kánara (Rs. 1,100 or 13·2 per cent.) and East Khándesh (Rs. 1,008 or 6·2 per cent.). It will be seen from Appendix H that both the proportion of license fees to duty and the incidence of taxation per seer exhibit wide variations in different districts. This is due to licenses being granted by open auction with no restriction on the selling price of the drug.

Shops licensed for the sale of intoxicating drugs.

37. The shops licensed for the sale of intoxicating drugs in the several districts numbered 595 (Imperial Return III, columns 11 and 30 to 32) against 593 in the previous year. Nineteen of these were for wholesale and 576 for retail vend against 18 and 575 respectively in the previous year. Two new wholesale shops were opened during the year under report, one in Poona and the other at Sátára, while one was closed in Kánara for want of applicants. Eight retail vend shops were re-opened during the year under report, one in Ratnágiri, three in Belgaum and four in Bijápur, while two were closed in East Khándesh and one in each of the districts of Sholápur, Sátára and Ahmednagar for want of bidders at the auction and two in Ahmedabad as the sales were only nominal.

Cocaine.

38. The number of licenses already existing and those granted during the year under report to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bona fide* medical purposes was 482 as in the previous year (Imperial Return III, column 36).

Vend licenses.

39. The quantity of cocaine and allied drugs licitly imported during the year was 477 lbs. 14 ozs. against 254 lbs. 14 ozs. and 14 drams (avoirdupois standard weight) in the previous year. The quantity of cocaine sold under license in the Presidency was 26 lbs. 12 ozs. and 9 drams against 33 lbs. 6 ozs. and 3 drams (avoirdupois standard weight) in 1916-17.

Imports and issues in the Presidency.

40. The cocaine hawking trade continued in a diminished form in what is called the Cocaine Area, 15 cases having been detected there during the year under report as against 278 in the previous year. As in the previous year a staff consisting of one Inspector and twelve men drawn from the permanent force was placed on special duty for the suppression of the trade. In addition special patrols of Inspectors and Sub-Inspectors were continued throughout the year. The Excise Inspector was directed to concentrate his men on a single gang at a time and after rounding them up to turn his attention to another gang. Thus the business of the three principal cocaine gangs in Bombay was gradually but completely paralysed for the first time in the history of this illicit traffic. As a consequence the number of cases detected fell from 314 in 1916-17 to 38 during the year under report. This satisfactory result was to some extent due also to stoppage of supplies from Austria and Germany. Some cocaine appears to have been imported at the commencement of 1916-17 from Japan and Italy and as a consequence the trade revived somewhat but it declined again at the end of the year, thanks to stricter preventive measures, and at no time in the course of the year was it found necessary to take action under sections 43A and 43B of the Abkari Act.

Illicit trade in the Town and Island of Bombay.

41. The Excise lock-up for the safe custody of prisoners arrested by Excise officers in the Town and Island of Bombay prior to their despatch to the courts was under the charge of an Inspector throughout the year under report, during which 134 prisoners passed through the lock-up as compared with 324 during the previous year. The great decrease is due to the falling off in the number of cases of cocaine smuggling. No prisoner was detained in the lock-up for over 24 hours except when Sundays and holidays intervened. No prisoners escaped from custody, died, attempted to commit suicide or fell ill while in the lock-up during the year.

Excise lock-up in Bombay.

42. The largest seizure of cocaine made in Bombay during the year under report was one of 8,641 grains made by the Excise Department. So far as the mofussil is concerned Ahmedabad and Thána are the only places at which the existence of an illicit traffic in the drug on a small scale is suspected. In the former district it is confined chiefly to the gambling dens and brothels of the City.

Cocaine cases seized during the year.

CHAPTER VII.—Opium.

43. Opium was obtained as usual from the Government Factory at Gházipur in the United Provinces for consumption in the British districts and Native States of the Bombay Presidency and licensed vendors were supplied from the Government depôts.

Supply of Opium for home consumption.

With effect from 1st April 1917, the issue rate from the depôts in the three Gujarát districts of Ahmedabad, Kaira and the Panch Maháls, the States of Káthiáwár, Mahi Kántha and Pálanpur and the Baroda Cantonment was further raised from Rs. 32 to Rs. 35 and the maximum selling price from Rs. 40 to Rs. 45, i.e., to the level of the rates obtaining throughout the rest of the Presidency.

Government stock and purchases.

44. The stock of Bengal opium at the Government depôts at the beginning of the year under report was 36,170 seers. The quantity purchased on behalf of Government from the Ghâzipur Opium Factory was 73,620 seers in 1,227 chests at a cost of Rs. 8,09,820, while the outgoing licensees surrendered 51 seers on the expiration of their licenses. Thus the total stock of the year under report, including the excess of 659 seers found in stock, was 110,500 seers.

The issues from the Government depôts were 87,701 seers against 79,541 seers in the previous year. Of this quantity 56,689 seers were supplied to licensed retailers in British districts and 31,012 seers to Native States against 49,943 seers and 29,598 seers respectively in 1916-17. In addition to the above, 305 seers were issued to the Military Department against 170 seers during the previous year, and 50 seers to the Agents in India for East Africa Protectorates for the use of the Zanzibar Protectorate Government.

Deducting the issues, the loss of 76 seers by dryage and the quantity of 000 seers transferred to Sind, the balance in hand at the end of the year stood at 21,468 seers.

The realizations on opium issued from the depôts amounted to Rs. 25,18,930, of which Rs. 1,52,779 were adjusted by credit to "Sale proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to which opium had been supplied. Deducting from the realizations the prime cost (Rs. 9,68,621) paid to the Government of the United Provinces on account of the opium issued from the Government depôts, the balance of Rs. 15,50,309 represents the gain on sales during the year under report. The difference between this figure and that shown in column 20 of Imperial Return I is due to the fact that certain adjustments, which were made by the Accountant General during the year under review, were not taken into account in the above calculations. Deducting from the latter figure, viz., Rs. 16,74,803, the marginally noted expenditure, the net profit to Government was Rs. 16,60,806 (inclusive of duty) against Rs. 14,51,735 in the previous year. There was thus an increase of Rs. 2,09,071 or 14·4 per cent. due to the enhancement of the issue rate referred to in paragraph 43 above.

	Rs.
(1) Conveyance and packing charges at opium depôts in the British districts	12,579
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur	1,418
Total	13,997

Quantities placed on sale in British districts.

45. Excluding stocks taken over at the beginning of the year by the incoming from the outgoing licensees which do not pass through the Government accounts, the total quantity of opium placed on sale at shops in British districts during the year was 56,689 seers as shown in Appendix J.

Quantities sold in British districts.

46. Appendix K furnishes opium statistics analogous to the intoxicating drugs statistics in Appendix H. The total licit sales of opium in British districts aggregated 57,025 seers as compared with 48,691 seers in the previous year, an increase of 8,334 seers or 17·1 per cent. due mainly to a good agricultural season and a higher level of wages. The increase occurred in all the districts in the Presidency proper except Kaira, Thána and the Panch Maháls where however there were only trifling decreases. The increase of 5,972 or 68·02 per cent. in the Town and Island of Bombay was due to the sojourn in the City of a larger number of Indian troops on their way to the front and to the larger influx of Chinese workmen and sailors. As regards the Mofussil the increase was largest in Broach (458 seers or 22·9 per cent.), Ahmedabad (873 seers or 17·5 per cent.), Sholápur (380 seers or 7·09 per cent.) and Poona (356 seers or 6·6 per cent.) due to the general causes already mentioned above and to some extent in the case of Poona to the organized smuggling by Chinese and their servants operating from Bombay, while in the case of Sholápur it is explained by the proximity of the Nizam's territory where opium is retailed at higher rates. In the remaining districts the increases are small and call for no comment.

License fees.

47. The actual realizations on account of license fees for the retail vend of opium amounted to Rs. 4,84,169 against Rs. 2,80,779 in the previous year (column 21 of Imperial Return I), an increase of Rs. 2,03,390 or 72·4 per cent. This large increase is due to the advance collections of the first instalment of the fees for the current year for which the shops were sold under the auction system. The fees for which shops were licensed during the year amounted to Rs. 3,18,413 as compared with Rs. 2,75,539, an increase of 15·6 per cent. The districts which showed marked increases are the Panch Maháls (Rs. 5,616 or 56·9 per cent.), Násik (Rs. 3,869 or 41·01 per cent.), Thána (Rs. 1,102 or 36·8 per cent.), Kaira (Rs. 5,430 or 36·6 per cent.), Ahmedabad (Rs. 6,066 or 20·4 per cent.), and Ahmednagar (Rs. 5,348 or 17·4 per cent.) and the Town and Island of Bombay (Rs. 9,040 or 16·5 per cent.). The only district where there was a marked decrease was Belgaum (i.e., 39·7 per cent.). The variations in other districts are unimportant. Those noticed above are due to the variations in the previous year's sales which formed the basis of the license fees for the year under report. An additional cause which contributed to the increase in the case of the districts of Ahmedabad, Kaira and the Panch Maháls was the widening from Rs. 8 to Rs. 10, from 1st April 1917, of the margin between the issue rate and the maximum selling price per seer which represents the gross margin of the licensee's profit.

Number of retail opium shops and medical practitioners' licenses.

48. The total number of opium shops during the year under report was 729 (Imperial Return III, column 29) against 751 in the previous year. In the Ahmedabad District their number dwindled from 109 in 1916-17 to 97 in the year under report, as one shop was permanently closed and 11 remained unopened for want of bidders. Seven shops were closed in the year under report in East Khándesh and one each in the districts of Kaira, Broach, Ahmednagar and Belgaum. One additional shop was opened in the Sholápur District. Thus there was a net reduction of 22 shops. The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and its preparations rose from 896 to 930, the increase occurring chiefly in Bombay. As these licenses are not renewed every year but remain in force until recalled or cancelled, the increase represents the number of fresh licenses granted during the year.

Native States: quantities supplied.

49. The total quantity of opium supplied to the several Native States during 1917-18 was 31,012 seers against 29,598 seers in the previous year.

Transactions.

50. Appendix L shows in detail the opium transactions of the Native States in the Presidency. With the exception of Cutch, Mahi Kántha and Rewa Kántha where the sales decreased by 412, 60 and 389 seers respectively owing to increase in the selling price and fewer marriages, all the States recorded an increase in their sales with the result that there was a net increase of 899 seers in the year under report due to agricultural prosperity, higher wages and a greater number of marriages.

Manufacture and issues in the Baroda State.

51. The area under poppy cultivation in the Baroda State fell from 1,704 acres in 1916-17 to 1,291 acres in 1917-18. The total stock of opium was 80,279 seers, consisting of 67,018 seers, the stock in hand at the beginning of the year, 13,215 seers, the quantity manufactured during the year 5½ seers, which were in transit at the end of the previous year, and 40½ seers representing the increase in weight of old opium due to the accumulation of moisture during the last year's unusually heavy rains. The total licit issues to licensed dealers were 12,822 seers, as shown in the margin, against 11,813 seers in 1916-17, the increase being attributed to the causes referred to in paragraph 50 above. The rate of licit consumption per head of population was ·4 tola in Navsári, 1·3 in Baroda, 1·2 in Amreli and ·4 in Kádi, against ·4, 1·1, ·9 and ·4 tola respectively in the previous year. The stocks held at the end of the year were 67,457 seers inclusive of 1,470 seers in transit.

	1917-18.	1916-17.
Navsári ...	1,056	1,017
Baroda ...	7,132	6,763
Amreli ...	1,685	1,391
Kádi ...	2,949	2,642
Total ...	12,822	11,813

52. The gross receipts of the year under report on account of Excise opium (exclusive of Rs. 9,68,621 realized on account of the prime cost which is credited to the Government of the United Provinces) were Rs. 21,58,972 (Imperial Return I, column 23). With the addition of Rs. 3,000 granted by the Government of India in consideration of the confiscated opium sent to the Ghazipur Opium Factory the aggregate gross revenue amounted to Rs. 21,61,972 against Rs. 17,51,396 in the previous year. The increase of Rs. 4,10,576 or 23·4 per cent. is due to the reasons explained in paragraph 44 above. The figures of gross receipts include Rs. 46,736 subsequently refunded to the several Native States on account of the difference between the rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount so refunded during the previous year was Rs. 30,519. The increase of Rs. 16,217 is explained by the fact that the quantity of opium imported during the year from British depôts was greater than that imported during the previous year.

Excise opium revenue: Total realizations.

CHAPTER VIII.—Financial Results.

53. The total realizations of the year under report (column 33 of Imperial Return I) are contrasted in the following table with those of the previous year:—

Revenue.

	Realizations in	
	1916-17.	1917-18.
	Rs.	Rs.
1. Country spirits	1,69,94,686	2,15,41,781
	*6,68,185	*7,16,031
2. Country fermented liquors	21,32,761	23,10,087
	*73,978	*94,500
3. Malt liquors	125	160
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	5,37,105	6,88,106
5. Commercial spirits (including medicated wines)	1,43,043	1,80,042
6. Hemp drugs	10,27,865	11,50,955
	*1,35,412	*1,66,025
7. Opium	15,18,364	18,91,951
	*2,27,000	*2,67,021
8. Fines and forfeitures	6,563	7,034
		*20
9. Miscellaneous	41,656	29,202
		*991
Total ...	2,24,02,168	2,77,99,318
	*11,04,575	*12,44,588

* These figures represent excise revenue for Native States.

As will be seen, the total excise receipts of the Presidency increased during the year by Rs. 55,37,163 or 23·5 per cent. as compared with those of the previous year and by Rs. 90,18,291 or 45·03 per cent. as compared with the average realizations of the preceding three years (1913-14 to 1915-16). The increase occurred under all the heads except under the head "Miscellaneous" and is due to causes which have been explained in Chapters III, IV, V, VI and VII respectively. Under country spirit it amounted to Rs. 45,94,941 or 26·0 per cent., under country fermented liquors (toddy) to Rs. 1,97,848 or 9 per cent., under wines and spirits (other than beer, medicated wines and commercial spirits) to Rs. 1,51,001 or 28·1 per cent., under hemp drugs to Rs. 1,53,703 or 13·2 per cent. and under opium to Rs. 4,13,608 or 23·7 per cent.

54. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year and Appendix N explains the difference between the excise revenue as shown in the Accountant General's books and that given in Appendix M. As observed in previous reports absolute accuracy in the figures of demands and balances for the financial year given in this report is not possible because in all districts, except Ratnágiri and Coast Kánara, instalments of the tax on toddy producing trees are paid according to the revenue year. The figures of collections are however correct.

Expenditure.

55. The expenditure of the Abkari and Opium Departments is classed together under the major head "Excise", but from the date of the amalgamation of the gazetted cadres of the two departments the expenditure on account of the offices of the Deputy Commissioners and Assistant Collectors of Salt and Excise is debited to a separate head "Combined Salt and Excise". The details of the expenditure debited to "Excise" in each district are given in Imperial Return II. The total expenditure for the year, exclusive of refunds, was Rs. 8,51,313 against Rs. 9,07,204 in the previous year, a decrease of 6·2 per cent. which occurred chiefly under the head "Salaries and establishment", due to the fact referred to above that the expenditure on account of the Assistant Collectors of Excise and their establishments is debited since the amalgamation to a separate head. The expenditure shown is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43.750) and (2) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue previously allowed (Rs. 1,30,128). If these two items are taken into account the gross total expenditure inclusive of refunds, amounts to Rs. 18,04,760 against a gross revenue of Rs. 2,90,43,906. Thus the net excise revenue of the year was Rs. 2,72,39,146 as against Rs. 2,16,41,397 in the previous year, an increase of nearly 25·9 per cent. The Chief of Pálanpur and the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies received as before Rs. 45,865 as compensation for loss of transit duties on opium. The proportion of expenditure (excluding refunds and compensations) to net revenue was 3·1 per cent.

Recovery of excise revenue by coercive processes.

56. Coercive processes had to be resorted to for the recovery of arrears of excise revenue during the year under report in the districts of Surat, Ratnágiri, Kánara, Dhárwár, Belgaum, East Khándesh and Bijápur. In Surat notices were issued in 12 cases, in Ratnágiri in 10 cases, in Kánara in 153 cases, in Dhárwár in 21 cases, in Belgaum in 7 cases and in Bijápur in 199 cases. No further action beyond the issue of notices was found necessary except in six cases, all of which occurred in Bijápur, in which moveable property had to be attached before the arrears were recovered. Considering that the total revenue collected exceeded two and three-quarters crores of rupees it is a matter for satisfaction that coercive measures had to be resorted to to such a limited extent.

CHAPTER IX.—Offences against Abkari and Opium Laws.

Offences against Abkari Law: Total number of cases detected.

57. Appendix O which has been revised in accordance with Goverment Order, Revenue Department, No. 2167, dated the 4th March 1918, shows the number of offences against the Abkari Law detected by Government establishments in each district during the year under report under the heads (1) liquor, (2) hemp drugs and (3) cocaine. 3,701 cases were detected as against 2,166 in the previous year. The percentage of convictions to cases tried was 75·7 as compared with 96. Of the cases detected 3,482 related to liquor, 177 to hemp drugs and 42 to cocaine, against 1,737, 110 and 319 respectively in the previous year. Sixteen out of twenty district areas dealt with in this report showed an increase.

Fluctuations in liquor cases.

58. Cases of illicit distillation and possession of implements for unlicensed manufacture of liquor increased by 105, those of illicit importation, exportation or transportation by 30, those of illicit possession by 215, those of unlicensed sale by 41 and other miscellaneous offences by 1,354. The increase in the number of cases is due chiefly to the greater vigilance on the part of the Excise staff. The districts showing marked increases in the first category of cases are West Khándesh (138), Surat (32), Násik (25) and the Panch Mahals (23). In the Kaira District there was a decrease of 128 in the number of such cases but a notable increase under miscellaneous offences is due to the detection of no less than 1,502 cases under the Mhowra Flowers Act introduced there from 16th July 1917. The other classes of offences show no particular fluctuations.

Fluctuations in intoxicating drugs cases.

The number of cases relating to hemp drugs increased by 67 during the year under report, the total offences under this head being 177 against 110 in the previous year. There was a notable increase of 79 in the number of cases of illicit possession, Bombay showing an increase of 39 and East Khándesh an increase of 26 in this class of cases.

Fluctuations in cocaine cases.

Offences relating to cocaine declined during the year under report from 319 to 42 for reasons explained in Chapter VI. 38 of these cases were detected in the city of Bombay, 3 in Ahmedabad and 1 in Thána.

Fluctuations in cases of drunkenness.

59. Appendix Q shows (1) cases of drunkenness on licensed premises and elsewhere in which convictions were obtained, (2) cases in which licensees were convicted of permitting drunkenness on their premises and (3) cases in which licensees were dealt with departmentally for similar contravention of their licenses. The total number of cases detected was 6,495 as against 6,088 in the previous year. Of this total, 6,493 cases are classed under head (1), all occurring off licensed premises. No case occurred under head (2), while there were 2 cases under head (3) against 3 in the previous year. In Bombay the number of cases of drunkenness elsewhere than on licensed premises further increased by 104 or 2·4 per cent. owing to a large number of troops and camp followers having passed through the city during the year under report. There was also an increase of 109 or 12·5 per cent. in the number of such cases in the Poona District due to the same cause.

Offences against the Opium Act.

60. Appendix P shows that of the number of cases investigated under the Opium Act during the year under report 517 were brought to trial in British Districts and 22 in Native States against 238 and 46 respectively in the previous year. Of this total, 391 and 108 were on account of "Illegal possession" and "Illegal import" respectively. About 97 per cent. of the persons brought to trial were convicted. Of 1,015 seers of opium, 1,000 were seized in British Districts and 15 in Native States. Of the fines adjudged Rs. 5,120 were recovered in British territory and Rs. 824 in Native States.

On a general survey of the cases recorded in Appendix O it will be noticed that the districts where Excise crime in its worst form, i.e., illicit distillation, is most prevalent are West Khándesh, the Panch Maháls, Thána, Násik, Kaira, Surat, East Khándesh, Ahmedaded and Bijápur. Kaira, which in the year 1916-17 headed the list with 216 cases, has now lost its unenviable premier position in this respect, thanks to the introduction of the Mhowra Flowers Act, but its record of 55 cases in spite of the restrictions imposed under that Act shows that distillation, though considerably checked, is still carried on. Both this district and the other districts notorious for illicit distillation are being closely watched and such further measures as may be necessary will be taken to grapple with the evil.

The Excise Intelligence Bureau.

61. The Excise Intelligence Bureau, which has been in existence for more than five years now, continued during the year under report the publication of useful information regarding offences against the Excise laws and the methods of smugglers.

The Finger Print Branch of the Bureau, which was established in May 1915, now holds a collection of the finger prints of about 3,200 Excise offenders and received during the year under report 107 finger impression slips for tracing previous convictions as against 67 received during the previous year.

CHAPTER X.—General Remarks.

Amalgamation of the gazetted grades of the Salt and Excise Departments.

62. Incomparably the most important feature of the year's administration is the amalgamation of the gazetted grades of the Salt and Excise Departments which took effect from the 17th September 1917. Prior to the amalgamation, Excise work was under the Collectors of districts subject to the control

of the Commissioner of Excise. The officers of the Department, as well as those of the Salt Department, have now come under the three Deputy Commissioners of Salt and Excise (with the exception of the Distillery branch of the Excise Department, which is managed by the Deputy Commissioner of Excise). In paragraphs 81 and 82 of my last year's report I gave the reasons why I considered that the new system would produce good results. My expectations have been fully realized. Fears were expressed before the scheme came into force that there would be considerable friction between the newly appointed Deputy Commissioners and the Collectors of districts, who would resent encroachment on their functions. These fears have proved groundless. When the appointments of the former were made I issued orders with the approval of Government defining the respective spheres of these officers. The change of system has been effected smoothly and there has not been the slightest friction between the Deputy Commissioners and Collectors. In my opinion both the former and the latter are entitled to considerable credit for this result. The Collectors have done their best to facilitate the change: the Deputy Commissioners have had the labour of converting a paper scheme into a living reality: they have picked up the strings of their work and have made themselves acquainted with the personnel of the Departments under their control with remarkable rapidity. My grateful thanks are due to all the Deputy Commissioners. They have greatly lightened my task; I expected it to be very difficult; with their help it has been exceedingly easy. In laying down general orders for the guidance of Deputy Commissioners and Collectors I invited references on any points of doubt or difficulty. None of any importance have been raised, and this alone shows how smooth the transition has been.

63. The most noticeable immediate effect of the change of system has been to bring all the officers and the establishments of the combined departments under much better control. As I have pointed out before, hitherto the Excise Assistant Collector, who worked under two or three Collectors, has been subject to very little supervision of any kind. The Collector had multifarious duties apart from Excise and could not be expected to supervise effectively the work of a subordinate which lay in one or more other districts as well as his own: still less had he the time to watch the work of Excise Inspectors and Sub-Inspectors. He has now been relieved of an impossible task by its transfer to an officer who is not handicapped by a variety of other duties. The effect on the personnel of the two departments has been immediately apparent and there has already been a marked improvement in the figures of detection of offences. Thus the whole Excise Department has been quickened.

Amalgamation of the lower grades of the combined department.

64. Since the close of the year I have placed before Government a scheme for the amalgamation of the lower grades of the Salt and Excise departments. This scheme is the natural complement of the amalgamation of the gazetted grades effected last year. With the assistance of the Deputy Commissioners I was occupied in its preparation during the year under report. There was much work to be done, since all charges in which both Salt and Excise officers were serving had to be examined with a view to deciding in what cases duties could be amalgamated and establishment reduced. This was done last touring season and I was then able to frame a full scheme during the monsoon. In this scheme I have, in amalgamating the Salt and Excise staff, proposed a complete revision of the pay of the Executive and clerical establishment. This revision is most urgently needed, since the present scale of pay is totally inadequate in view of the recent rise in prices and the inadequacy of the pay both gives additional temptation to dishonesty to men the nature of whose work of necessity affords exceptional opportunities for taking bribes and also reacts on recruiting, since the pay is not sufficient to attract men of the quality and education required for the work of the combined department.

Introduction of the auction system for the disposal of country liquor and opium shops.

65. The second most important change to be noticed is the substitution of the auction system for the fixed-fee system for the disposal of country liquor and opium shops and the substitution of unrestricted for restricted auction for the disposal of toddy shops. In my letter No. Ex. G. 1/7, dated the 22nd December 1916, I brought to the notice of Government that

under the latter system the fee was fixed on the basis of a maximum selling price which it was impossible to enforce and on the assumption that the shop-keeper, being guaranteed a reasonable profit, would sell full measure, whereas he notoriously sold short measure and obtained immense profits thereby; that a very wealthy class of shop-keepers was being created; that the fixity of tenure which the system was intended to give the licensee, so long as he conducted his business properly, was likely to develop into vested interests; that the system did not ensure a better class of licensee, since all alike, under whatever licensing system, were guilty of selling short measure and made all the profit they could, legitimately or otherwise; that the system led to gross dishonesty among the Excise staff, a large proportion of whom were in the regular pay of licensees, who found it well worth their while to employ this means of obtaining the good will of Excise officers and inducing them to turn a blind eye on their malpractices; and finally that the system, besides unduly enriching shop-keepers, involved a serious loss of State revenue. Government in their Resolution No. 15079, dated the 13th December 1917, and their order No. 2561, Revenue Department, dated the 15th March 1918, accepted my recommendations and ordered that country liquor and opium shops should be disposed of by auction for a term of three years 1918-1921, and that toddy shops should be disposed of by unrestricted instead of restricted auction where the latter system was previously in force. The result, an increase of no less than 53 lákhs per annum in license fees* (the first instalments of which, being paid in March, went to increase the revenue of the year under report), has fully borne out my contention that the fees were far too low under the fixed-fee system and that the licensees were making very inordinate profits, while the revelations in the Thána enquiry amply proved my further contention that a portion of those profits was being devoted to demoralizing the Excise staff by bribery.

*For liquor alone apart from opium and toddy.

66. It is too early yet to state fully the results of the change of system apart from the increase of revenue from license fees, and the question pertains rather to the current year than to the year under report, but since a change so important and yielding immediately so phenomenal an increase of revenue in license fees took place during the year under report, the shops being disposed of under the new system in the last month of the year, it is my duty to mention the results of the change so far as they have become apparent.

67. The monsoon this year has unfortunately failed and the effects of a bad agricultural season will probably tell to such an extent on the consumption of the last six months of the year—October 1918 to March 1919—that for this period it will not be possible to state with certainty the effect of the change of licensing system. On the consumption of the first six months, April to September 1918, however, for which I have figures, the failure of the monsoon will have had little or no effect. In this half year there has been a decrease in consumption by 83,574 proof gallons or 6·5 per cent. The figures are—

April to September 1917	...	12,93,090 proof gallons.
„ „ „ 1918	...	12,09,516 „ „

Excluding the consumption of Bombay city which shows an increase of 20,059 proof gallons which is due to special causes, the drop in the consumption of the Presidency is 1,03,633 proof gallons or 10·1 per cent. I think this very substantial drop may reasonably be ascribed to the change of licensing system. The licensees having paid high fees for their shops have had to put up their prices and have found their custom affected thereby.

Phenomenal increase in Excise revenue in the past few years.

68. There has in the last few years been an extraordinary increase in Excise revenue as the following figures show :—

		Rs.			Rs.
1913-14	...	1,99,28,495	1916-17	...	2,35,06,743
1914-15	...	1,98,18,870	1917-18	...	2,90,43,906
1915-16	...	2,03,29,480	1918-19	...	3,51,68,980 (revised estimate).

That increase has not unnaturally been the subject of comment in the Legislative Council and elsewhere, and it is well that I should quote with the above figures the figures of consumption of country spirit for the same years :—

1913-14	...2,456,582 proof gallons.	1916-17	...2,517,473 proof gallons.
1914-15	...2,341,480 „ „	1917-18	...2,656,115 „ „
1915-16	...2,187,387 „ „	*1918-19	...2,300,000 „ „

These figures show at a glance that the increase in revenue does not represent an increase in the amount of drink consumed in the Presidency. They show the ordinary fluctuations which may be expected in the normal course and which depend upon the nature of the agricultural season, the prosperity of the labouring classes and so forth. I regard the two sets of figures read together as giving a complete vindication of the soundness of Excise policy. The former show that the taxation of liquor by enhancement both of still-head duty and license fee has been steadily increased. The latter show that that increase has been so graduated as to prevent any considerable increase in consumption. It is to be noticed that some slight increase in the consumption of *licit* liquor is to be expected as preventive arrangements for putting down illicit distillation become better organized and more effective. On the other hand, had the increase in taxation led to a great fall in consumption, I should regard that fall with suspicion, since the inference would be that the liquor was being taxed so highly as to drive the drinking public to illicit distillation. I regard the figures of consumption therefore as satisfactory. As for the revenue figures, I submit that the increase involves an increase in the price of liquor to the consumer which exercises a wholesome check on consumption ; I submit further, in so far as it is caused by the recent alteration in the licensing system, that it gives to the State money which would otherwise go to the undue enrichment of licensees and to the demoralization of the Excise staff by bribery. I therefore regard with unmixed satisfaction the recent large increase in Excise revenue.

The above remarks apply equally to opium and intoxicating drugs. The steady and considerable enhancement of duty on these and the increase in the license fees on opium shops due to the change of system adopted this year have greatly increased the revenue, while they have imposed a check on consumption.

Consumption of country liquor, 1917-18.

69. As indicated in paragraph 16 there was a rise of over 5 per cent. in the consumption of country liquor as compared with the previous year. It will be noticed that the large cities, Bombay, Poona and Ahmedabad, account for the greater part of this increase, which may be ascribed to the higher wages and greater purchasing power of the labouring classes, and it is noteworthy that in Bombay the increase occurred immediately on an *increase* of 12 annas per gallon in still-head duty, which has this year been raised by a further 8 annas. Excluding these cities, there was little increase except in the Gujarát districts, which had a good agricultural season. This is in accord with general experience. Greater prosperity, whether it be of the working or agricultural classes, means increased consumption of liquor as well as of other commodities. The only check on an increase in consumption due to this cause is to increase the price of the liquor, whether by raising still-head duty or license fee. It has always been the policy of Government, where consumption has shown a tendency to rise, to increase the still-head duty in order to counteract the tendency by raising the price of liquor. The enhancement of the license fee by the introduction of the auction system will necessarily have the same effect, and this effect *has*, as I have shown above, been apparent in the early months of the current year. Both methods of raising the price of liquor involve increased revenue, and increased revenue derived from measures whose primary object is to decrease consumption is not only justifiable : it is right if regarded from the temperance point of view alone.

Fallacy regarding increased Excise revenue.

70. These remarks may appear platitudinous. I write them to meet criticism of increased Excise revenue which is based on the fallacy that increased revenue means increased consumption. An axiomatic fact, of which some critics

* Estimate on basis of consumption for April to September.

of Excise administration sometimes seem entirely to lose sight, is that, if you set about reducing the Excise revenue, you must either decrease the cost of the liquor to the consumer, which will infallibly and immediately *increase* consumption, or you must reduce the number of shops, which will generally mean that, where people who are accustomed to drink country liquor cannot buy it, they will get it free by illicit distillation, which can easily be carried on from bases of mhowra or molasses in different parts of the country, and they will drink a great deal more than if they have to buy their liquor at high price from a licensed shop.

The upshot of these observations is that well-meant efforts at temperance reform which take the form of an attack on Excise revenue are likely, if allowed to influence Excise policy, to act in precisely the opposite direction to that aimed at. Liquor obtained free of cost by illicit distillation has demoralized the Kaira District. With this example before our eyes it hardly seems wise to drive the drinking public to illicit distillation by putting licit liquor out of their reach. Equally unwise would it be from a temperance point of view to reduce the price of liquor and thereby encourage consumption. But if Excise revenue is to be done away with as immoral or reduced, it can only be done by closing shops or by reducing taxation on liquor. It follows that temperance reformers are not forwarding their cause by attacking Excise revenue *per se*, since the primary object of taxing liquor and taxing it highly is to check consumption.

If the thesis that increase in Excise revenue means increased intemperance were valid, Kaira, the Excise revenue derived from which district was, prior to the recent application of special measures, the lowest in the Presidency, should have been notorious for temperance, whereas, in fact, it possessed a population demoralized by drink. So too on the same theory the steady increase of Excise revenue* in that district consequent on the special measures taken should be looked at askance, whereas it really means that the special efforts of the Excise staff to stop illicit distillation, aided by the recent application of the Mhowra Act, have taken effect, that the people can no longer supply themselves with intoxicating liquor gratis but have to pay a high price for it at a licensed shop. Thus increased Excise revenue has actually been accompanied by a great increase in temperance. And so it must be in other districts also. Where increased vigilance on the part of the Excise staff curtails illicit distillation, the consumption of *licit* liquor will go *up*, but consumption of *liquor* will go *down*, since it stands to reason that people will consume more liquor when they can provide themselves with it free than when they have to pay a high price for it.

Thana bribery enquiry.

71. I referred last year to the Thána enquiry which occupied some months that year and was completed in the year under report. It was proved that there was glaring dishonesty practically throughout the staff of that district and I was compelled to dispense with the services of a large number of officers. This enquiry and the action taken thereon have been productive of much good in cleansing the Excise administration. I cannot of course say that the taking of bribes by members of the staff has ceased, but I have had evidence from many quarters that it has greatly diminished.

Personnel of the Department.

72. I have already referred to the excellent work done by the Deputy Commissioners of the three Divisions. The Assistant Collectors have worked hard and well and there has been an undoubted improvement in the work of Inspectors and Sub-Inspectors generally. The distillery branch has worked satisfactorily under Mr. McDonald, who has exercised efficient control. Now that the war is over distillery work will be carried on under much easier conditions. Some new modern distilleries are badly needed and are now being planned for.

The amalgamation of the Salt and Excise Departments has thrown a great deal of extra work on my office establishment and they have performed it cheerfully and well. I desire especially to acknowledge the hard work done and the intelligent assistance given me throughout the year by my Personal Assistant, Mr. Pinto, who has more than justified his appointment.

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* The licit consumption of liquor in Kaira has more than doubled in the last four years.

73. I regret the delay in the submission of this report which is due to the late receipt of the necessary statistics from the majority of the District Collectors, whose account offices do not seem to have understood the instructions contained in Government Order, Revenue Department, No. 10512, dated the 29th August 1917, regarding the revised forms prescribed by the Government of India for the Imperial Returns I to V to be appended to the report. As a consequence almost all such returns were received in an incomplete form and had to be returned, in some cases more than once, for completion and thus my office was not in possession of complete statistics till the 1st October last.

I have the honour to be,

Sir,

Your most obedient servant,

S. R. ARTHUR,

Commissioner of Customs, Salt and Excise.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1917-18.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof). Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	0 15 11
Kaira ...			Anand bonded warehouse.	
Panch Mahals ...			Godhra distillery ...	
Broach ...			Broach bonded warehouse.	
Surat ...	Messrs. Carew and Company.	Government Central distillery at Surat.	Surat distillery ...	
			Bulsár bonded warehouse.	
			Bárdoli bonded warehouse.	
Dángs ...	Do. ...	Do. ...	Ahwa bonded warehouse.	0 14 0
Nandurbár Táluka (including the Nawápur Petha) and the Taloda and Sháháda Tálukas of the West Khándesh District.			Nandurbár bonded warehouse.	
Thána.				
Sálsette Táluka ...	Do. ...	Do. ...	Thána bonded warehouse.	
Bassein do. ...			Bassein bonded warehouse.	
Máhim do. ...				
Dáhánu do. ...			Dáhánu bonded warehouse.	
Umbergaon and Mokhada Pethas and Jawhár State.				
Bhiwndi, Kalyán, Sháhápur, Vada and Murbad Tálukas.	Messrs. Hormusji Maneckji Bhiwandiwalla and Co.	Uran Distilleries ...	Kalyán bonded warehouse.	0 15 0
Panvel and Karjat Tálukas of the Kolába District.	Do. ...	Do. ...	Panvel bonded warehouse.	0 15 0
Rest of the Kolába District.	Do. ...	Do. ...	Mahád do. ...	1 1 0
			Alibág do. ...	
			Roha do. ...	
			Pen do. ...	
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery.	0 15 4
Ahmednagar ...			Ahmednagar bonded warehouse.	
Sátára ...			Sátára bonded warehouse.	
Sholápur ...			Sholápur bonded warehouse.	
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse.	0 15 0
West Khándesh excluding the Nandurbár Táluka (with Navápur petha) and the Taloda and Sháháda Tálukas.			Málegaon bonded warehouse.	
East Khándesh ...			Dhulia distillery ...	
			Jalgaon bonded warehouse.	
Kánara (above-ghát)...	Khanápur Distillery Company.	Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse.	1 0 0
			Khanápur distillery.	
Belgaum ...			*Belgaum bonded warehouse.	
			Dhárwár bonded warehouse.	
Dhárwár ...			Gadag bonded warehouse.	
			Háveri bonded warehouse.	
Bijápur ...			Bijápur bonded warehouse.	
Kánara (below-ghát)...	Do. ...	Do. ...	Kumta bonded warehouse.	1 3 0
			Kodibag bonded warehouse.	
			Harnai bonded warehouse.	
			Chiplun do. ...	
Ratnágiri ...	Do. ...	Do. ...	Ratnágiri do. ...	
			Rajapur do. ...	
			Devgad do. ...	
			Malwan do. ...	
Sankheda Mewas State in Rewa Kántha Agency.	Mr. Jamshedji Nassarwanji Ginwalla.	Wadía distillery ...	Wadia distillery ...	0 14 0
Mahi Kántha Leased area.	Messrs. Jamshedjee Nassarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Dabhoda distillery ...	Dabhoda distillery.	0 15 11
			Timba bonded warehouse.	
			Vadagám bonded warehouse.	

* Closed on 2nd January 1918.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1917-18.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality ...	...	...	1	...	1
2	Kaira ...	.....	...	...	...	...	...
3	Panch Mahals ...	Godhra Municipality ...	...	...	...	...	...
4	Broach ...	1. Broach Municipality ... 2. Ankleshwar Táluka ... 3. Hánsot Mahál ...	...	...	...	...	...
5	Surat ...	1. Surat Municipality ... 2. Chorási Táluka ... 2. Ránder Municipality ... 3. Olpád Táluka ... 4. Bárdoli Táluka including Válod. 5. Jaláipur Táluka ... 6. Chikhli do. ... 7. Bulsár do. ... 8. Párdi do. ... 9. Mándvi do. ...	1	...	1	...	2
6	Thána ...	1. Bándra Municipality ... 2. Thána do. ... 3. Sálsette Táluka ... 4. Bassein do. ... 5. Máhim do. ... 6. Dáhánu Táluka ... 7. Umbergaon Petha ... 8. Kalyán Táluka ... 9. Bhiwndi do. ... 10. Murbád do. ... 11. Shábápur do. ... 12. Váda do. (excluding Mukháda Petha).	...	...	1	...	1
7	Bombay ...	One Committee for each of the seven Municipal Wards.	...	...	...	1	1
8	Kolába ...	1. Alibág Táluka ... 2. Pen do. ... 3. Panvel do. ... 4. Karjat do. ... 5. Roha do. ...	...	1	...	...	1
9	Ratnágiri ...	Ratnágiri town ...	1	1	7	...	9
10	Kánara ...	.....	...	...	6	...	6
11	Dhárwár ...	1. Dhárwár Municipality ... 2. Hubli do. ... 3. Gadag do. ...	...	3	...	...	3
12	Belgaum ...	Belgaum City and Cantonment Municipality.	...	3	...	...	3

(*a*) These meetings were held for

(*b*) No meetings were held but the

(*c*) From 1st April 1918.

(*d*) Under consideration, of the

B.

Details as to meetings of Committees in 1917-18.				Hours for sale at shops during 1917-18.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
...	...	...	...	...	9 0	8 30	
...	...	...	...	...	9 0	8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
...	...	...	...	...	9 0	8 0	Godhra town.
						9 0	Rural areas.
...	...	...	...	...	9 0	8 30	Broach City and Ankleshwar town.
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...			
(a) 1	...	...	...	...		8 0	Surat City.
...	...	...	...	...			
...	...	...	...	...			
(a) 1	...	...	...	...			
(a) 1	...	...	...	...	9 0	8 30	Bulsár and Ránder towns.
...	...	...	...	...			
(a) 2	...	...	...	...			
(a) 2	...	...	...	...			
2	1	...	...	1			
2	1	...	...	1		9 0	Rural areas.
(a) 1	...	...	...	...		8 30	Thána, Kurla, Bándra, Kalyán and Bhiwndi towns.
...	...	...	...	...			
...	...	...	...	...			
(a) 1	...	...	...	...			
...	...	...	...	...			
1	1	...	1	...	9 0		
...	...	...	...	...			
(a) 1	...	...	...	...		9 0	Rural areas.
1	2		2	...			
1	2		2	...			
(a) 1	...	...	...	...			
(a) 1	...	...	...	...			
(b) 5	5		5	...	10 0	9 30	
1	3		1	...			
1	1		1	...			
1	1	...		1	9 0	9 0	
1	1	...		1			
...	...	...	...	...			
						8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
...	...	...	...	...	9 0	9 0	Rural areas.
						8 30	Kárwár and Kumta towns.
...	...	...	...	...	9 0	9 0	Rural areas.
1	1	(c) 1	...	...		8 0	Dhárwár, Hubli, Gadag and Ránebennur towns.
...	...	...	...	...	9 30	8 30	Rural areas.
1	4	3	...	(d) 1			
						8 0	Belgaum, Athni and Nipáni towns.
...	...	...	...	...	9 30	8 30	Rural areas.

the sake of general discussion.

committees were consulted by circulars five times.

Collector.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1917-18.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
13	Bijápur ...	Bijápur Municipality ...	...	3	...	...	3
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Sátára do. ...	...	1	...	1	2
16	Poona ...	1. Poona City Municipality... 2. Poona Cantonment and Suburban Municipality...	...	...	...	...	...
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingár Municipality.	...	...	...	...	...
18	Násik ...	1. Násik Municipality ... 2. Málegaon do. ...	...	1	...	...	1
19	West Khándesh	1. Dhulia Municipality ... 2. Nandurbár Táluka ... 3. Sákri do. ... 4. Táloda do. ... 5. Sháháda do. ... 6. Shirpur do. ... 7. Navápur Petha ...	...	...	...	...	...
20	East Khándesh.	1. Jalgaon Táluka ... 2. Bhusával do. ... 3. Yawal do. ... 4. Ráver do. ... 5. Amalner do. ... 6. Erandol do. ... 7. Chopda do. ... 8. Pachora do. ... 9. Chalisgaon do. ... 10. Jamner do. ...	...	...	...	...	...
		Total ...	2	13	†16	2	33

(*a*) These meetings were held

(*c*) From 1st

† Inclusive of 6 shops—

B—continued.

Details as to meetings of Committees in 1917-18.					Hours for sale at shops during 1917-18.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
1	1	1	...	...	9 30	8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Sholápur City, Bársi and Pandharpur towns.
						8 30	Rural areas.
(a) 1	...	...	...	...	9 30	8 0	Sátára, Wái, Karád, Miraj and Sángli towns.
						8 30	Rural areas.
...	...	...	...	...	10 30	8 30	Poona City and Cantonment.
...	...	...	...	...	9 30	8 30	Rural areas.
(a) 1	...	...	...	...	9 30	8 0	Ahmednagar City and Cantonment and Sangamner town.
						8 30	Rural areas.
(a) 1	...	...	...	...	9 30	8 30	Násik City, Málegaon and Yeola towns and Málegaon Camp.
(a) 1	...	...	...	...		9 0	Rural areas.
(a) 1	...	...	...	...	9 30	8 30	Dhulia and Nandurbár towns.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
..	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	..			
1	1	...	1	...	9 30	8 30	Jalgaon, Nasirabad, Bhusával, Párola, Amalner, Chopda, Dharangaon and Erandol towns.
1	1	...	...	1			
...	...	...	...	...			
...	...	...	...	...			
1	1	(c) 1	...	...			
...	...		...	...			
1	2	...	...	2			
1	3	...	...	3			
...	...	...	...	...			
1	3	...	...	3		9 0	Rural areas.
...	...	...	...	...	.....	...	

for the sake of general discussion.
August 1918.
4 re-opened and 2 newly opened.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing for each British district of the Bombay Presidency excluding Bombay City the consumption of country spirit in urban and rural areas during the year 1917-1918.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i. e.*, districts excluding the towns shown in columns 3 to 6).		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
				Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	251,239	75,230	14·4	576,570	27,055	2·2
2	Kaira ...	5	75,921	22,805	14·1	615,823	30,204	2·3
3	Panch Mahâls ...	1	22,144	8,432	18·3	300,551	67,861	10·8
4	Broach ...	2	54,747	43,736	38·2	251,970	36,692	7·0
5	Surat ...	3	141,529	62,813	21·8	512,580	219,630	20·6
6	Thâna ...	5	80,850	68,796	40·8	801,459	224,557	13·4
7	Kolâba ...	1	3,467	5,466	75·7	590,699	117,978	9·6
8	Ratnâgiri ...	4	66,928	13,684	9·8	1,136,710	57,158	2·4
9	Kânara ...	2	28,502	8,741	14·7	402,046	30,829	3·7
10	Dhârwâr ...	4	133,089	49,380	17·8	892,916	45,931	2·5
11	Belgaum ...	3	67,251	34,359	24·5	876,569	32,341	1·8
12	Bijâpur ...	4	70,391	18,640	12·7	792,582	19,969	1·2
13	Sholâpur ...	3	107,992	34,199	15·2	660,338	9,353	0·7
14	Sâtâra ...	3	41,569	9,959	11·5	1,039,709	26,365	1·2
15	Poona ...	3	183,074	145,327	38·1	888,438	27,514	1·5
16	Ahmednagar ...	2	48,147	27,114	27·0	897,158	8,239	0·4
17	Nâsik ...	3	69,280	38,630	26·7	835,759	70,515	4·0
18	West Khândesh ...	2	42,639	23,074	26·0	538,084	164,286	14·6
19	East Khândesh ...	8	122,380	42,351	16·6	912,506	111,289	5·8
	Total ...	61	1,611,139	732,236	21·8	13,522,467	13,27,766	4·7

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of per gallon for Mhowra spirit; and (5) the incidence of duty, fees, etc., per proof gallon information for important towns or areas

Serial No.	District.	Area.	Population.	5 (i) Consumption of country spirit in terms of proof. 1917-18. Total.	5 (i) 1917-18. Rate per head of population.	6 Average of previous 5 years. Total.	6 Average of previous 5 years. Rate per head of population.	7 Actual realisations. Still-head duty.	7 Deficiency.	7 Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.
1	Ahmedabad	3,316	827,809	102,285	5·9	81,342	4·7	6,02,749 *67,751*	...	6,02,749 *67,751*
2	Kaira	1,595	691,744	52,509	3·6	29,992	2·1	1,59,435 *5,592*	...	1,59,435 *5,592*
3	Panch Mahâls	1,606	322,695	76,293	11·3	60,477	9·0	1,72,434 *79,981*	...	1,72,434 *79,981*
4	Broach	1,467	306,717	80,428	12·6	58,581	9·2	4,64,529	...	4,64,529
5	Surat	1,653	654,109	282,443	20·7	259,024	19·0	12,95,194 *40,184*	...	12,95,194 *40,184*
6	Thána	3,573	882,309	293,353	16·0	311,216	16·9	19,78,384 *46,938*	...	19,78,384 *46,938*
7	Bombay	22	979,445	596,113	29·2	473,641	23·2	53,28,399	...	53,28,399
8	Kolába	2,131	594,166	123,444	10·0	123,568	10·0	7,58,215 *18,556*	...	7,58,215 *18,556*
9	Ratnágiri	3,998	1,203,638	70,842	2·8	79,248	3·2	2,93,937	...	2,93,937
10	Kánara — Below-ghát	1,306	430,548	24,277	4·4	21,350	4·6	72,452	...	72,452
	Kánara — Above-ghát	2,639		15,293		20,015		1,30,990	...	1,30,990
11	Dhárwár	4,602	1,026,005	95,311	4·5	105,640	4·9	8,44,044 *80,653*	...	8,44,044 *80,653*
12	Belgaum	4,649	943,820	66,700	3·4	66,848	3·4	5,71,031 *1,21,126*	...	5,71,031 *1,21,126*
13	Bijápur	5,669	862,973	38,609	2·1	35,073	1·9	2,96,513 *10,582*	...	2,96,513 *10,582*
14	Sholápur	4,541	768,330	43,552	2·7	41,038	2·6	3,36,687 *15,537*	...	3,36,687 *15,537*
15	Sátára	4,825	1,081,278	36,324	1·6	38,129	1·7	2,82,419 *96,516*	...	2,82,419 *96,516*
16	Poona	5,349	1,071,512	172,841	7·7	129,948	5·8	14,99,991 *35,939*	...	14,99,991 *35,939*
17	Ahmednagar	6,586	945,305	35,353	1·8	29,941	1·5	3,08,866	...	3,08,866
18	Násik	5,850	905,039	109,145	5·8	107,148	5·7	7,31,343	...	7,31,343
19	West Khándesh	10,041	580,723	176,126 † 11,234	15·5	162,731	13·5	9,02,527	...	9,02,527
20	East Khándesh		1,034,886	153,640	7·1	157,424	7·3	9,65,897	...	9,65,897
	Total for Districts ...	75,918	16,113,051	2,656,115	7·9	2,392,374	7·1	1,79,96,036 *6,19,355*	...	1,79,96,036 *6,19,355*

† In the Akráni tract of West Khándesh.

8			9	
Other receipts on account of country spirit (including outstills, distilling fees and miscellaneous).			Total realisations.	
License fees.	Other receipts.	Total.	1917-18.	Average of previous 5 years.
Rs.	Rs.	Rs.	Rs.	Rs.
1,65,706 *12,384*	.....	1,65,706 *12,384*	7,68,455 *80,135*	4,52,800 *49,648*
48,662 *390*	.....	48,662 *390*	2,08,097 *5,982*	1,00,013 *3,777*
65,956 *37,676*	.....	65,956 *37,676*	2,38,390 *1,17,657*	1,70,635 *79,300*
76,257	.....	76,257	5,40,786	3,59,710
2,25,885 *2,725*	.....	2,25,885 *2,725*	15,21,079 *42,909*	12,33,053 *32,474*
3,53,575 *15,184*	50	3,53,625 *15,184*	23,32,009 *62,122*	17,88,240 *54,446*
11,38,433	.....	11,38,433	64,66,832	42,37,953
1,24,396 *2,122*	.....	1,24,396 *2,122*	8,82,611 *20,678*	6,49,222 *17,899*
1,65,706	.....	1,65,706	4,59,643	2,60,059
15,766	.....	15,766	88,218	51,876
4,046	.....	4,046	1,35,036	1,38,715
1,23,529 *6,597*	.....	1,23,529 *6,597*	9,67,573 *87,250*	7,45,742 *62,252*
48,832 *10,827*	.....	48,832 *10,827*	6,19,863 *1,31,953*	4,80,680 *89,951*
33,622 *236*	.....	33,622 *236*	3,30,135 *10,818*	2,27,614 *6,982*
77,755 *2,950*	.....	77,755 *2,950*	4,14,442 *18,487*	3,02,523 *16,998*
71,869 *3,540*	.....	71,869 *3,540*	3,54 288 *1,00,056*	2,60,597 *70,460*
1,86,534 *2,045*	.....	1,86,534 *2,045*	16,86,525 *37,984*	10,06,204 *29,346*
41,390	.....	41,390	3,50,256	2,16,429
1,72,632	.....	1,72,632	9,03,975	5,97,934
1,40,848	12,500	1,53,348	10,55,875	7,24,167 *66,978*
2,51,796	.....	2,51,796	12,17,693	8,79,709
35,33,195 *96,676*	12,550	35,45,745 *96,676*	2,15,41,781 *7,16,031*	1,48,83,996 *5,80,511*

10			11			
Maximum selling prices per gallon.			Incidence per 1917-18.			
Mhowra or Molasses Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
*30° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6 12 (*a*) 3 12 (*a-1*) 5 4 (*a-3*) 3 12 (*a-4*) 3 12 (*a-5*) 4 8 (*a-6*)	3 6 (*a*) 1 14 (*a-a*) 2 10 (*a-3*) 1 14 (*a-5*) 2 4 (*a-6*)	3-0(*a-2*) (45° *U.P.*) 2-12 (*a-4*) (40° *U.P.*) 3-0 (*a-5*) 3-12 (*a-6*)	5 14 3	1 9 11	.....	7 8 2
3 12 (*b*)	.....	3-0 (*b*)	3 0 7	0 14 10	.....	3 15 5
3 12 (*c*) 3 0 (*c-1*)	1 14 (*c*) 1 8 (*c-1*)	...	2 4 2	0 13 10	.....	3 2 0
6 0	3 0	...	5 12 5	0 15 2	.....	6 11 7
6 12 (*d*) 6 0 (*d-1*) 5 4 (*d-2*) 4 8 (*d-3*) 3 0 (*d-4*)	3 6 (*d*) 3 0 (*d-1*) 2 10 (*d-2*) 2 4 (*d-3*) 1 8 ((*d-4*)	...	4 9 4	0 12 9	.....	5 6 1
7 8 (*e*) 6 0 (*e-1*) 6 12 (*e-2*)	3 12 (*e*) 3 0 (*e-1*) 3 6 (*e-2*)	...	6 11 11	1 3 3	.....	7 15 2
.....	.....	...	8 15 0	1 14 6	.....	10 13 6
6 0	3 0	...	6 2 3	1 0 1	.....	7 2 4
4 8	2 4	...	4 2 5	2 5 5	.....	6 7 10
3 12	.....	3 0	2 15 9	0 10 5	.....	3 10 2
7 8	3 12	...	8 9 1	0 4 3	.....	8 13 4
7 8	3 12	...	8 13 8	1 4 9	.....	10 2 5
7 8	3 12	...	8 9 0	0 11 9	.....	9 4 9
7 8	3 12	...	7 10 11	0 13 11	.....	8 8 10
7 8	3 12	...	7 11 8	1 12 7	.....	9 8 3
7 8	3 12	...	7 12 5	1 15 8	.....	9 12 1
7 8	3 12	...	8 10 10	1 1 3	.....	9 12 1
7 8	3 12	...	8 11 9	1 2 9	.....	9 14 6
7 8 (*f*) 4 8 (*f-1*) 6 0 (*f-2*) 6 12 (*f-3*)	3 12 (*f*) 2 4 (*f-1*) 3 0 (*f-2*) 3 6 (*f-3*)	...	6 11 3	1 9 4	.....	8 4 7
6 12 (*g*) 4 8 (*g-1*) 6 0 (*g-2*)	3 6 (*g*) 2 4 (*g-1*) 3 0 (*g-2*)	...	5 2 0	0 12 10	1 1 9	7 0 7
7 8 (*h*) 6 12 (*h-1*)	3 12 (*h*) 3 6 (*h-1*)	...	6 4 7	1 10 3	.....	7 14 10
....	....	... ...	6 12 5	1 5 3	0 0 1	8 1 9

(i) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Return IV gives issues from distilleries, depôts and bonded warehouses.

population; (3) the actual realisations on account of still-head duty, license fees, etc.; (4) the maximum selling prices of spirit consumed in each British district of the Presidency during the year 1917-18 and also similar of such districts for the same period.

12				13
proof gallon of				
Average of previous 5 years.				Remarks.
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
4 15 9	0 9 2	...	5 8 11	(*a*) Ahmedabad City, Cantonment and 5 miles round.
				(*a-1*) Paránti Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
2 14 11	0 5 11	...	3 4 10	(*a-a*) Paránti Táluka, including Modása Mahál except nine shops in the Paránti Táluka (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
				(*a-2*) Nine shops in Paránti Táluka.
				(*a-3*) Rest of the district.
				(*a-4*) Deesa Cantonment.
2 4 5	0 9 1	...	2 13 6	(*a-5*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Táluka, Idár, Dánta and Pol and those mentioned under (*a-1*), (*a-a*), (*b*) and (*b-1*).
				(*a-6*) Katosan Táluka.
5 8 3	0 10 2	0 0 1	6 2 6	(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwás village and the Bávisi village of Barmuwada in the Mahi Kántha Agency. Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kantha Agency and Khadal Táluka.
4 2 8	0 9 7	...	4 12 3	
				(*c*) Whole of the district and Bhadarwa, Dodka and Pandu Mewás States.
				(*c-1*) Sankheda Mewás in the Rewa Kántha Agency.
				(*d*) Surat City and 5 miles round and Bulsár town.
5 3 8	0 8 11	...	5 12 7	(*d-1*) Chorási and Olpád Tálukas and western part of Bulsár except Bulsár town.
				(*d-2*) Jalálpur Táluka and the towns of Párdi and Umarsadi.
				(*d-3*) Bárdoli, Mándvi and Chikhli Tálukas and Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár.
7 5 0	1 9 7	...	8 14 7	(*d-4*) The Dángs.
4 12 7	0 7 6	...	5 4 1	(*e*) Sálsette Táluka and Bassein Town.
				(*e-1*) Umbergaon Petha.
3 2 10	0 2 1	0 0 4	3 5 3	(*e-2*) Rest of the district.
2 5 7	0 2 2	0 0 2	2 7 11	
6 10 4	0 5 3	...	6 15 7	
6 10 11	0 6 5	0 0 1	7 1 5	
6 12 8	0 6 9	0 0 1	7 3 6	
6 2 5	0 5 1	...	6 7 6	
6 11 0	0 11 4	...	7 6 4	
6 5 6	0 8 3	...	6 13 9	
7 2 5	0 9 5	...	7 11 10	
				(*f*) Násik City.
				(*f-1*) Peint Táluka.
6 10 7	0 8 6	0 0 1	7 3 2	(*f-2*) Baglan and Kalvan Tálukas.
				(*f-3*) Rest of the district.
				(*g*) Dhulia, Sindkheda and Shirpur Tálukas.
5 1 1	0 8 3	...	5 9 4	(*g-1*) Navápur Petha.
				(*g-2*) Rest of the district.
3 12 11	0 4 4	0 13 3	4 14 6	(*h*) Bhusával Town.
				(*h-1*) Rest of the district.
4 11 6	0 13 3	...	5 8 9	* 25° U. P. in the case of the districts of Ahmedabad, Kaira, Panch Mahals, Broach, and Surat and Kánara (below-ghat), Sankheda Mewas, Mahi Kántha leased area and Bombay.
...	...	...	...	

Note.—Figures in italics in columns 7, 8 and 9 are for the Native States attached to British Districts for A'bkári management.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

1	2	3	4		5		6	7	8	
			Consumption of Country spirit in terms of proof.						Total realisations.	
Serial No.	Towns.	Population.	1917-1918.		Average of previous 5 years.		Actual realisations still-head duty (*a*).	License fees (*b*).	1917-18.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	216,777	76,018	17·0	57,044	12·6	5,25,094	46,000	5,71,094	3,39,537
2	Broach City	43,403	33,052	36·6	27,079	29·9	1,91,890	16,957	2,08,847	1,65,414
3	Surat City	114,868	48,738	20·4	49,095	20·9	3,31,766	37,950	3,69,716	2,98,718
	Thána District.									
4	Thána Town	15,591	17,033	52·4	17,223	53·0	1,26,066	11,010	1,37,076	1,03,279
5	Bándra do.	24,286	24,026	48·7	22,571	44·6	1,80,620	20,517	2,01,137	1,31,699
6	Coorla do.	15,081	7,400	23·6	7,849	24·9	56,358	5,892	62,250	48,836
7	Bassein do.	9,598	12,603	63·0	10,947	54·7	90,215	9,203	99,418	62,335
	Kolába District.									
8	Panvel Town	6,757	9,178	65·2	7,909	56·6	55,729	4,500	60,229	38,593
9	Alibág do.	8,467	5,467	75·7	4,309	59·7	29,432	4,293	33,725	20,418
	Dhárwár District.									
10	Dhárwár City	80,289	10,032	15·9	10,555	16·7	88,679	6,250	94,929	75,647
11	Hubli Town	61,440	24,755	19·3	28,109	21·2	2,18,821	14,675	2,33,496	*1,99,240
12	Belgaum City and Cantonment	42,023	30,049	33·8	25,109	28·3	2,52,979	9,776	2,62,755	1,86,083
13	Sholápur City, Cantonment and places ten miles round.	105,575	34,037	15·5	28,554	12·9	1,43,735	35,130	1,78,865	1,70,994
14	Sátára City and Cantonment	19,145	9,039	22·6	10,185	25·5	69,553	7,385	69,938	69,991
15	Poona City and Cantonment	158,856	134,599	40·7	89,340	30·0	11,64,683	65,800	12,30,483	7,80,402
16	Ahmednagar City and Cantonment ...	42,940	24,835	27·8	21,284	23·8	2,17,133	12,431	2,29,564	1,51,290
17	Násik City	33,463	16,238	23·3	12,066	17·2	1,25,674	9,307	1,34,981	81,465
	West Khándesh.									
18	Dhulia Town	30,800	17,254	26·9	13,335	20·8	1,06,766	15,015	1,21,781	76,366
	East Khándesh.									
19	Jalgaon Town	17,867	8,058	21·6	6,305	16·9	49,950	8,420	58,370	36,559
20	Bhusával do.	18,312	12,923	33·9	9,779	25·6	94,770	11,665	1,06,435	64,646
	Total for Towns ..	1,013,190	556,856	26·4	470,538	22·3	41,12,913	3,52,176	44,65,089	31,01,948

1	2	9		10			11			12
		Maximum selling prices of Mhowra or Molasses spirit per gallon.		Incidence per proof gallon of						
				1917-18.			Average of previous 5 years.			
Serial No.	Towns.	25° U. P. or 30° U. P.	60° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	Remarks.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment.	(25° U. P.) 6 12 0	3 6 0	6 13 3	0 9 7	7 6 10	5 4 0	0 9 11	5 13 11	(*a*) Figures in this column represent duty on liquor actually consumed.
2	Broach City	(25° U. P.) 6 0 0	3 0 0	5 12 11	0 8 3	6 5 2	5 5 9	0 12 3	6 2 0	
3	Surat City	(25° U. P.) 6 12 0	3 6 0	6 12 11	0 12 6	7 9 5	5 5 0	0 11 3	6 0 3	(*b*) Figures in this column represent fees for which shops were sold.
	Thána District.									
4	Thána Town	(30° U. P.) 7 8 0	3 12 0	7 6 5	0 10 4	8 0 9	5 9 3	0 10 10	6 4 1	
5	Bándra do.			7 5 4	0 13 4	8 2 8	5 8 8	0 6 11	5 15 7	
6	Coorla do.			7 9 10	0 12 9	8 6 7	6 0 1	0 6 5	6 6 6	
7	Bassein do.			7 2 7	0 11 8	7 14 3	5 1 4	0 10 0	5 11 4	
	Kolába District.									
8	Panvel Town	(30° U. P.) 6 0 0	3 0 0	6 1 2	0 7 10	6 9 0	4 5 5	0 3 11	4 9 4	
9	Alibág do.			5 6 2	0 12 6	6 2 8	4 5 4	0 6 3	4 11 7	
	Dhárwár District.									
10	Dhárwár City	(30° U. P.) 7 8 0	3 12 0	8 13 5	0 9 11	9 7 4	6 9 10	0 8 11	7 2 9	
11	Hubli Town	(30° U. P.) 7 8 0	3 12 0	8 13 5	0 9 6	9 6 11	*6 10 4	*0 9 5	*7 3 9	* These are averages of previous four years as figures for five years are not available.
12	Belgaum City and Cantonment.	(30° U. P.) 7 8 0	3 12 0	8 6 8	0 5 2	8 11 10	6 13 1	0 11 1	7 8 2	
13	Sholápur City, Cantonment and places ten miles round.	(30° U. P.) 7 8 0	3 12 0	4 3 7	1 0 6	5 4 1	5 9 6	0 10 10	6 4 4	
14	Sátára City and Cantonment ...	(30° U. P.) 7 8 0	3 12 0	6 14 10	0 13 1	7 11 11	6 2 11	0 14 2	6 14 1	
15	Poona City and Cantonment ...	(30° U. P.) 7 8 0	3 12 0	8 10 5	0 7 10	9 2 3	7 3 6	0 9 11	7 13 5	
16	Ahmednagar City and Cantonment.	(30° U. P.) 7 8 0	3 12 0	8 11 11	0 8 0	9 3 11	6 7 4	0 9 6	7 0 10	
17	Násik City	(30° U. P.) 7 8 0	3 12 0	7 11 7	0 9 2	8 4 9	6 8 9	0 8 6	6 12 3	
	West Khándesh.									
18	Dhulia Town	(30° U. P.) 6 12 0	3 6 0	6 3 0	0 13 11	7 0 11	4 13 4	0 12 11	5 10 3	
	East Khándesh.									
19	Jalgaon Town	(30° U. P.) 6 12 0	3 6 0	6 3 2	1 0 9	7 3 11	4 11 11	1 1 11	5 13 10	
20	Bhusával do.	(30° U. P.) 7 8 0	3 12 0	7 5 4	0 14 5	8 3 9	5 8 9	1 2 8	6 11 5	
	Total for Towns ...	...	...	7 6 2	0 10 1	8 0 3	...	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX E.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold (a) at booths (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		1917-18.						
						Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	4	...	4	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	21	...	...	...	21	...	21
3	Panch Mahals	.....	0 4 0	.....	.....	3,757	2	...	...	3,759	...	5,703
4	Broach	5 8 0	2 8 0	0 8 0	0 8 0	43	83	7	...	133	...	1,675
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0 .... (l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0 6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0 .... 0 6 0 0 4 0	(b) ..... (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0 .... 0 9 0 0 6 0	12,537	426	207	8	13,178	14	980
6	Thána					37	987	153	10	1,187	996	10,248
7	Bombay	12 0 0	6 0 0	0 9 0	.....	2	100	100	80	291	19,220	702
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	14	83	9	...	106	424	624
9	Ratnágiri	8 0 0	3 0 0	0 4 6	0 4 6	...	932	79	...	1,011	16,852	...
10	Kánara Below-ghát Kánara Above-ghát	8 0 0	3 0 0	0 6 0 0 6 0	0 6 0 0 6 0	... ...	208 ...	49 41	... ...	257 41	4,660 11	... 55
11	Dhárwár	6 0 0	3 0 0	0 6 0	0 6 0	...	34	109	...	143	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	13	83	...	96	...	...
13	Bijápu	6 0 0	3 0 0	0 6 0	0 6 0	...	79	102	...	181	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	0 6 0	...	19	12	1	32	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	0 9 0	55	...	4	1	60	...	...
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	3	46	29	2	80	1	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	...	1	5	...	6	...	...
18	Násik	6 0 0	2 0 0	0 9 0	0 9 0	14	33	22	...	69	...	...
19	West Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	2	5	...	7	...	25
20	East Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	1	2	...	3	...	...
	Total	.....	.....	.....	.....	16,483	3,058	1,022	102	20,665	42,178	20,038

Note.—The number of licenses issued for Native States

E.

and (b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1917-18.

licensed to be tapped.		Quantity of toddy sold.	1916-17. Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Gallons.										Gallons.	
150	150	8,564	...	...	4	...	4	...	...	225	225	9,297	
...	21	.....	31	...	...	...	31	...	31	...	31	.....	(a) Kaira District and Dercli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
...	5,708	.....	6,812	2	...	...	6,814	...	9,965	...	9,965	.....	
1,567	3,242	96,914	26	84	7	...	117	...	1,890	1,728	3,618	85,516	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages. (g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dángs. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsár-East for Kaliparaj. (k-1) Bulsár-West for Kaliparaj.
177,422	178,416	3,353,930	11,051	421	206	6	11,684	...	853	166,156	167,009	3,201,341	
40,421	51,665	2,303,411	142	1,017	153	1	1,313	1,510	9,841	38,834	50,185	2,586,639	(l) Sálsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
3,768	23,690	1,709,287	1	110	100	80	291	16,810	693	3,538	21,041	1,540,394	
587	1,635	76,575	7	80	21	...	108	394	448	918	1,460	80,072	(q) Panvel and bagáyat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
53	16,905	1,482,950	...	909	79	...	988	16,902	...	...	16,902	1,151,901	
...	4,660	428,747	...	190	48	...	238	4,453	...	...	4,453	295,000	
1,821	1,887	39,133	1	...	47	...	48	15	153	1,771	1,939	43,689	
31,216	31,216	794,178	...	20	109	...	129	...	...	30,537	30,537	776,761	
31,422	31,422	374,664	...	12	81	...	93	...	...	24,665	24,665	495,323	
39,146	39,146	676,822	...	98	96	...	194	...	...	31,542	31,542	609,102	
15,631	15,631	388,137	...	10	11	1	22	...	...	12,115	12,115	326,261	
246	246	1,738	80	...	8	1	89	...	...	401	401	7,368	
10,683	10,683	502,498	15	40	29	2	86	26	...	8,886	8,912	432,079	
957	957	21,696	...	1	7	...	8	...	...	647	647	30,918	
1,527	1,527	24,495	5	34	22	...	61	...	...	1,968	1,968	32,623	
175	200	23,347	...	3	5	...	8	...	...	124	124	16,122	
267	267	3,800	...	2	3	...	5	...	...	230	230	3,971	
357,058	419,274	12,310,286	18,171	3,033	1,036	91	22,331	40,110	23,874	323,985	387,969	11,736,366	

was 66 compared with 70 in the previous year.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Indian-made liquors excised at Tariff rates in each district of the Bombay Presidency during the year 1917-18.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
1		2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1917-18 ...	642,585	78,273	(c) 2,870	4,550	247,088	251,638	(d) 22,714
	1916-17 ...	973,785	95,545	(a) 2,047	1,196	251,553	252,749	(b) 86,495
	Sold by Licensees—							
1	Ahmedabad ...	1,575	373	14	...	4,980	4,980	912
2	Kaira ...	31	37	...	...	424	424	62
3	Panch Mahals ...	43	5	1	...	156	156	24
4	Broach ...	152	111	...	...	1,798	1,798	202
5	Surat ...	490	350	...	...	3,501	3,501	1,287
6	Thána ...	2,836	198	1	...	3,196	3,196	296
7	Bombay ...	345,810	71,207	6,347	4,230	289,375	293,605	166,546
8	Kolába ...	748	155	...	...	960	960	110
9	Ratnágiri ...	7	14	...	...	202	202	45
10	Kánara ...	113	145	...	...	461	461	58
11	Dhárwár ...	2,750	207	...	...	3,782	3,782	221
12	Belgaum ...	36,683	690	27	...	3,248	3,248	2,482
13	Bijápur ...	115	17	...	...	690	690	119
14	Sholápur ...	1,367	114	...	...	2,830	2,830	54
15	Sátára ...	4,204	249	8	1	2,102	2,103	248
16	Poona ...	305,385	2,515	91	14	18,318	18,332	4,581
17	Ahmednagar ...	80,385	1,083	...	...	5,618	5,618	763
18	Násik ...	70,161	560	...	...	2,860	2,860	147
19	West Khándesh ...	31	57	1	1	1,658	1,659	59
20	East Khándesh ...	2,617	196	7	...	3,268	3,268	117
	Total 1917-18 ...	855,503	78,283	6,497	4,246	349,427	353,673	178,333
	Total 1916-17 ...	764,998	66,185	3,700	2,090	250,142	252,232	204,328

(a) Includes 1,249 proof gallons.
(b) Includes 398 proof gallons and 5,743 liquid gallons of Perfumed Spirits.
(c) Do. 2,261 do.
(d) Do. 186 do. and 3,737 liquid gallons do.

APPENDIX G,

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 7½ ‡ per cent. ad valorem *Rate of Duty during the year 1917-18 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.			Imp. Gals.		
United Kingdom ...	5	Ahmedabad	1,416	...	Cawnpore ...	15,065	...	
Java ...	18,786	...	...	...	Madras ...	184	...	
Unknown Country *vid* Calcutta.	...	...	...	...	Calcutta ...	10,603	...	
					Baroda ...	924	...	
Total ...	18,791	...	1,416	...	.....	26,776	...	

‡ The duty of 7½ per cent. *ad valorem* on locally made denatured spirit was abolished with effect from 15th January 1917.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

APPENDIX

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty and (4) the incidence of duty, fees, etc., per seer of the drugs consumed

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Revi	
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)
1	2	3		4				5
		Seers.	Tolas.				Rs.	Rs.
1	Ahmedabad	3,420	0·3	Rs. 10-0-0.	Re. 1-8-0.	Rs. 30-0-0.	42,771	8,203
2	Kaira	1,162	0·1				9,419	5,175
3	Panch Mahals	438	0·1				2,714	857
4	Broach	985	0·2				8,576	3,398
5	Surat	1,973	0·2				14,758	8,485
6	Thána	813	0·07				6,991	4,510
7	Bombay	20,216	2·0				3,19,473	35,800
8	Kolába	655	0·09				5,938	5,550
9	Ratnágiri	618	0·04				6,078	4,540
10	Kánara	919	0·2				9,173	9,424
11	Dhárwár	3,377	0·3				33,728	58,075
12	Belgaum	1,707	0·1				17,011	15,449
13	Bijápur	1,263	0·1				12,562	16,480
14	Sholápur	3,013	0·3				30,133	57,903
15	Sátára	5,367	0·4				53,220	20,950
16	Poona	6,426	0·5				58,650	60,215
17	Ahmednagar	2,305	0·2				21,988	35,055
18	Násik	3,251	0·3				36,079	22,730
19	West Khándesh	597	0·08				5,205	8,661
20	East Khándesh	2,073	0·2				18,061	17,254
	Total ...	60,578	0·3	...	...	...	7,12,528	3,98,714

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1917.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Name of Taluka in which permitted.	Of Gánja.		Of Bháng.			Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar ...	5	410 21	...	...	Ahmednagar ...	3,083 6	...	694 14	10 31	...	152 4	46 1	...	3,929 24	56 32	...
Sátára District.																
Khánápur ...	...	...	...	...	Vita ...	...	...	606 12	...	...	...	...	...	606 12	...	...
					Bombay ...	...	...	97 18	37 16	24 19	515 5	134 18	214 24	612 23	171 34	239 3
					Surat ...	...	...	4 8	6 0	...	45 0	29 26	...	49 8	35 26	...
					Ahmedabad ...	...	...	2 3	13 39	9 11	84 2	31 2	12 12	86 5	45 1	21 23
Total ...	5	410 21	...	...		3,083 6	...	1,404 15	68 6	33 30	796 11	241 7	226 36	5,283 32	309 13	260 26

H.

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1917-18.

sations.		Incidence on consumption per seer.				Remarks.
Other items. (*d*)	Total.	Duty.	License fees.	Other items. (*d*)	Total. (*e*)	
		6				7
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	50,974	12 8 1	2 6 5	.....	14 14 6	(*a*) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja, like Májum, etc.
.....	14,594	8 1 8	4 7 3	.....	12 8 11	
.....	3,571	6 3 2	1 15 4	.....	8 2 6	
.....	11,974	8 11 4	3 7 2	.....	12 2 6	
.....	23,243	7 7 8	4 4 10	.....	11 12 6	(*b*) This is the duty on drugs actually consumed as shown in column 3.
.....	11,501	8 9 7	5 8 9	.....	14 2 4	
.....	3,55,273	15 12 10	1 12 4	.....	17 9 2	
.....	11,488	9 1 1	8 7 7	.....	17 8 8	(*c*) This is the fee bid for shops at auction, while the figure in Imperial Return I, column 28, shows the sum realized during the year.
.....	10,618	9 13 4	7 5 6	.....	17 2 10	
.....	18,597	9 15 8	10 4 1	.....	20 3 9	
.....	91,803	9 15 10	17 3 2	.....	27 3 0	
.....	32,460	9 15 5	9 0 10	.....	19 0 3	
.....	29,042	9 15 2	13 0 9	.....	22 15 11	(*d*) The figures on account of "other items" are not separately available, but they are included in column 32 of Imperial Return I. Column 6 showing incidence under "other items" is therefore also blank.
.....	88,036	10 0 0	19 3 6	.....	29 3 6	
.....	74,170	9 14 8	3 14 5	.....	13 13 1	
.....	1,18,865	9 2 0	9 5 11	.....	18 7 11	
.....	57,043	9 8 8	15 3 4	.....	24 12 0	
.....	58,809	11 1 7	6 15 10	.....	18 1 5	
.....	13,866	8 11 6	14 8 1	.....	23 3 7	
.....	35,315	8 11 5	8 5 2	.....	17 0 7	(*e*) The figures given in this column do not take into account miscellaneous receipts from hemp drugs.
.....	11,11,242	11 12 2	6 9 4	.....	18 5 6	

I.

in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1918.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1918.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
837 16	38 24	...	411 0	...	...	842 25	3 15	...	1,838 23	14 33	...	72 8 8	120 0 0 to 160 0 0	15 0 0 to 25 0 0	.....
123 12	...	...	229 0	...	...	254 0	...	...	...	...	...	7 11 9	60 0 0 to 80 0 0	.....	.....
375 5	134 13	195 27	7 0	...	...	64 1	1 32	0 3	166 17	35 29	43 13	16 10 9	135 4 0	15 0 0	200 0 0
43 15	23 24	...	...	...	...	5 32	1 2	...	0 1	11 0	...	1 8 3	70 0 0	18 0 0	.....
74 27	34 7	18 21	...	...	...	1 36	1 39	1 25	9 22	8 35	1 17	3 2 6	35 0 0	15 0 0	80 0 0
1,453 35	230 28	214 8	647 0	...	...	1,168 14	8 8	1 28	2,014 23	70 17	44 30	101 9 11			

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Opium Issues.

APPENDIX J.

Statement showing the quantities of opium issued from the local Government depôts to the opium licensees of the several British Districts and Native States of the Bombay Presidency during 1917-18.

Name of Depôt.	Issues from Government Depôts.			Remarks.
	British Licensees.	Native States.	Total.	
	Seers.	Seers.	Seers.	
Ahmedabad	5,805	...	5,805	
Kaira	5,188	3,473	8,661	
Panch Mahals				
Broach	2,425	1,140	3,565	
Surat	975	50	1,025	
Thána	495	...	495	
Bombay	14,753	2,220	16,973	
Kolába	285	...	285	
Ratnágiri	82	...	82	
Kánara	95	...	95	
Dhárwár	422	74	496	
Belgaum	358	486	844	
Bijápur	195	38	233	
Sholápur	5,674	1,013	6,687	
Sátára	1,669	936	2,596	
Poona	5,621	399	6,020	
Ahmednagar	5,340	...	5,340	
Násik	2,115	20	2,135	
West Khándesh ...	1,102	...	1,102	
East Khándesh ...	3,962	...	3,962	
Aden	79	...	79	
Baroda Cantonment ...	58	...	58	
Rájkot	...	16,117	16,117	
Pálanpur	...	3,263	3,263	
Sádra	...	1,783	1,783	
Total ...	56,689	31,012	87,701	

Note.—In addition to the above quantity, 305 seers were issued from the Bombay Depôt to the Military Department and 50 seers to the Agents in India for East African Protectorates.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per seer of opium consumed in each British District of the Presidency during the year 1917-18.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total. (d)
1	2	3		4	5			
		Seers.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	5,870	·6	Rs. 10 per seer.	58,700	35,736	...	94,436
2	Kaira	2,989	·3		29,890	20,261	...	50,151
3	Panch Mahals	2,202	·5		22,020	15,481	...	37,501
4	Broach	2,457	·6		24,570	10,041	...	34,611
5	Surat	981	·1		9,810	4,535	...	14,345
6	Thána	498	·05		4,980	4,090	...	9,070
7	Bombay	14,752	1·2		1,47,520	63,782	...	2,11,302
8	Kolába	288	·04		2,880	2,278	...	5,158
9	Ratnágiri	85	·005		850	451	...	1,301
10	Kánara	96	·02		960	466	...	1,426
11	Dhárwár	422	·03		4,220	1,915	...	6,135
12	Belgaum	351	·03		3,510	882	...	4,392
13	Bijápur	192	·02		1,920	1,056	...	2,976
14	Sholápur	5,743	·6		57,430	36,590	...	94,020
15	Sátára	1,691	·1		16,910	10,225	...	27,135
16	Poona	5,708	·4		57,080	35,095	...	92,175
17	Ahmednagar	5,406	·5		54,060	36,026	...	90,086
18	Násik	2,127	·2		21,270	13,303	...	34,573
19	West Khándesh	1,114	·2		11,140	6,572	...	17,712
20	East Khándesh	4,053	·3		40,530	19,628	...	60,158
	Total	57,025	·3	...	5,70,250	3,18,413	...	8,88,663

Serial Number.	District.	Maximum selling price per seer.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total. (d)	
1	2	6	7				8
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	45	10	6 1 5	...	16 1 5	(a) This is duty on opium consumed as shown in column 3. (b) These are actual fees for which shops were sold. (c) These are not separately available, but they are included in columns 31 and 32 of Imperial Return I; column 7, showing incidence under "other items" is therefore also blank. (d) The figures given in this column are exclusive of those on account of gain on sale-proceeds.
2	Kaira	45	10	6 12 5	...	16 12 5	
3	Panch Mahals	45	10	7 0 6	...	17 0 6	
4	Broach	45	10	4 1 5	...	14 1 5	
5	Surat	45	10	4 10 0	...	14 10 0	
6	Thána	45	10	8 3 5	...	18 3 5	
7	Bombay	45	10	4 5 2	...	14 5 2	
8	Kolába	45	10	7 14 7	...	17 14 7	
9	Ratnágiri	45	10	5 4 11	...	15 4 11	
10	Kánara	45	10	4 13 8	...	14 13 8	
11	Dhárwár	45	10	4 8 7	...	14 8 7	
12	Belgaum	45	10	2 8 2	...	12 8 2	
13	Bijápur	45	10	5 8 0	...	15 8 0	
14	Sholápur	45	10	6 5 11	...	16 5 11	
15	Sátára	45	10	6 0 9	...	16 0 9	
16	Poona	45	10	6 2 4	...	16 2 4	
17	Ahmednagar	45	10	6 10 8	...	16 10 8	
18	Násik	45	10	6 4 1	...	16 4 1	
19	West Khándesh	45	10	5 14 5	...	15 14 5	
20	East Khándesh	45	10	4 13 6	...	14 13 6	
	Average	45	10	5 9 4	...	15 9 4	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX L.

Summary of the Accounts of the Opium Transactions in Native States during the year 1917-1918.

	Name of State or Political Agency.	Stock on 1st April 1917.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch	1,683	2,040	12	...	3,735	2,604
2	Káthiáwár	2,977	16,237	...	11	18,625	16,217
3	Pálanpur	985	3,263	4	...	4,252	3,956
4	Mahi Kántha	284	1,783	...	...	2,067	1,488
5	Rewa Kántha	1,153	3,439	8	14	4,614	3,286
6	Cambay	44	1,069	...	...	1,113	914
7	Other States	192	3,181	...	...	3,373	3,242
	Total for the year 1917-18 ...	6,718	31,012	24	25	37,779	31,707
	Total for the year 1916-17 ...	7,891	29,598	68	26	37,583	30,808

	Name of State or Political Agency.	Dryage.	Stock on 31st March 1918.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	8	9	10	11	12
		Seers.	Seers.		Tola.	
1	Cutch ...	15	1,116	512,479	·4	
2	Káthiáwár ...	8	2,400	2,494,924	·5	
3	Pálanpur ...	14	282	515,216	·6	
4	Mahi Kántha ...	11	568	412,688	·3	
5	Rewa Kántha ...	10	1,318	665,120	·4	
6	Cambay ...	...	199	72,769	1·0	
7	Other States ...	...	131	2,488,670	·1	
	Total for the year 1917-18.	58	6,014	7,161,866	·4	
	Total for the year 1916-17.	57	6,718	7,161,866	·3	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1917-1918.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
1		2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	13,72,343	...	13,72,343	13,49,228	...	13,49,228	23,115	...	...	23,421	13,72,649	
2	Kaira ...	3,72,363	...	3,72,363	3,59,496	...	3,59,496	12,867	...	...	47,941	4,07,437	
3	Panch Mahâls ...	3,53,507	...	3,53,507	3,40,222	...	3,40,222	13,285	...	...	40,893	3,81,115	
4	Broach ...	6,06,279	...	6,06,279	5,92,010	...	5,92,010	14,269	...	...	65,530	6,57,540	
5	Surat ...	22,39,515	...	22,39,515	21,89,311	...	21,89,311	50,204	...	...	91,061	22,80,372	
6	Thána ...	25,57,485	...	25,57,485	24,74,734	...	24,74,734	82,751	...	...	2,22,183	26,96,917	
7	Bombay ...	84,23,219	12,043	84,35,262	71,87,275	12,043	71,99,318	12,35,944	...	...	11,84,127	83,83,445	
8	Kolába ...	8,62,878	241	8,63,119	8,34,341	241	8,34,582	28,304	...	233	1,08,697	9,43,279	
9	Ratnágiri ...	6,32,835	351	6,33,186	5,37,292	351	5,37,643	93,939	...	1,604	91,916	6,29,559	
10	Kánara ...	3,04,601	1,145	3,05,746	2,79,345	968	2,80,313	25,256	32	145	28,839	3,09,152	
11	Dhárwár ...	13,75,599	...	13,75,599	13,32,928	...	13,32,928	42,671	...	...	1,43,119	14,76,047	
12	Belgaum ...	10,10,922	...	10,10,922	9,80,610	...	9,80,610	30,312	...	...	70,219	10,50,829	
13	Bijápur ...	5,57,914	...	5,57,914	5,50,084	...	5,50,084	7,830	...	...	35,094	5,85,178	
14	Sholápur ...	7,60,006	137	7,60,143	7,14,406	137	7,14,543	45,600	...	...	1,22,258	8,36,801	
15	Sátára ...	5,59,481	...	5,59,481	5,31,825	...	5,31,825	27,656	...	...	98,750	6,30,575	
16	Poona ...	20,61,226	168	20,61,394	19,81,178	168	19,81,346	72,177	...	7,871	2,39,523	22,20,869	
17	Ahmednagar ...	5,83,815	5	5,83,820	5,58,716	5	5,58,721	25,099	...	...	97,230	6,55,951	
18	Násik ...	9,11,634	...	9,11,634	8,72,855	...	8,72,855	38,779	...	...	1,74,841	10,47,696	
19	West Khándesh ...	10,94,293	...	10,94,293	10,86,150	...	10,86,150	8,143	...	...	22,508	11,08,658	
20	East Khándesh ...	12,30,450	...	12,30,450	11,83,695	...	11,83,695	46,755	...	...	1,86,142	13,69,837	
	Total ...	2,78,70,365	14,090	2,78,84,455	2,59,35,701	13,913	2,59,49,614	19,24,956	32	9,853	30,94,292	2,90,43,906	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1917-1918.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
1		2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	13,72,649	.....	23,421	13,49,228	...	23,115	13,72,343	
2	Kaira ...	7,88,552	3,40,222	(*a*) 88,834	3,59,496	...	12,867	3,72,363	(*a*) Includes Rs. 40,893 on account of the Panch Mahâls.
3	Panch Mahâls ...	.....	.....	...	.....	3,40,222	13,285	3,53,507	
4	Broach ...	6,57,540	.....	65,530	5,92,010	...	14,269	6,06,279	
5	Surat ...	22,80,372	.....	91,061	21,89,311	...	50,204	22,39,515	
6	Thána ...	26,96,917	.....	2,22,183	24,74,734	...	82,751	25,57,485	
7	Bombay ...	83,83,445	.....	11,84,127	71,99,318	...	12,35,944	84,35,262	
8	Kolába ...	9,43,279	.....	1,08,697	8,34,582	...	28,304	8,62,886	
9	Ratnágiri ...	6,29,559	.....	91,916	5,37,643	...	93,939	6,31,582	
10	Kánara ...	3,09,152	.....	28,839	2,80,313	...	25,256	3,05,569	
11	Dhárwár ...	14,76,047	.....	1,43,119	13,32,928	...	42,671	13,75,599	
12	Belgaum ...	10,50,829	.....	70,219	9,80,610	...	30,312	10,10,922	
13	Bijápur ...	5,85,178	.....	35,094	5,50,084	...	7,830	5,57,914	
14	Sholápur ...	8,36,801	.....	1,22,558	7,14,543	...	45,600	7,60,143	
15	Sátára ...	6,30,575	.....	98,750	5,31,825	...	27,656	5,59,481	
16	Poona ...	22,20,869	.....	2,39,523	19,81,346	...	72,177	20,53,523	
17	Ahmednagar ...	6,55,951	.....	97,230	5,58,721	...	25,099	5,83,820	
18	Násik ...	10,47,696	.....	1,74,841	8,72,855	...	38,779	9,11,634	
19	West Khándesh ...	11,08,658	.....	22,508	10,86,150	...	8,143	10,94,293	
20	East Khándesh ...	13,69,837	.....	1,86,142	11,83,695	...	46,755	12,30,450	
	Total ...	2,90,43,906	3,40,222	30,94,292	2,56,09,392	3,40,222	19,24,956	2,78,74,570	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX O.

Statement showing the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to hemp drugs and (3) offences relating to cocaine during the year 1917-18.

Number.	District.	Cases detected.																Grand Total.	Cases in which convictions were obtained.
		Offences relating to liquor.						Offences relating to hemp drugs.						Offences relating to cocaine.					
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Ahmedabad ...	34	...	31	...	...	65	...	...	...	...	...	...	...	3	...	3	68	60
2	Kaira ...	88	...	19	...	1,502	1,609	...	...	4	1	...	5	...	...	...	...	1,614	900
3	Panch Mahâls ...	144	11	16	...	20	191	...	5	...	...	...	5	...	...	...	...	196	149
4	Broach ...	4	5	...	...	6	15	...	...	...	...	...	...	...	...	...	...	15	10 (a)
5	Surat ...	53	21	1	2	27	104	...	...	...	...	3	3	...	...	...	...	107	98
6	Thána ...	129	18	195	6	10	358	1	...	...	...	...	1	...	1	...	1	360	344
7	Bombay ...	...	137	1	2	4	144	...	26	39	3	...	68	1	35	2	38	250	245
8	Kolába ...	11	...	16	...	19	46	...	...	1	...	...	1	...	...	...	..	47	37
9	Ratnágiri ...	6	44	...	2	4	56	...	...	...	...	...	...	...	...	...	...	56	54
10	Kánara ...	...	6	5	2	37	50	1	...	...	...	2	3	...	...	...	...	53	39
11	Dhárwár ...	18	20	7	11	16	67	2	1	4	3	6	16	...	...	...	...	83	79
12	Belgaum ...	13	28	1	11	16	69	1	...	1	3	3	8	...	...	...	...	77	70
13	Bijápur ...	29	37	17	7	13	103	3	...	2	...	...	5	...	...	...	...	108	90 (b)
14	Sholápur ...	...	3	3	...	1	7	...	...	9	...	...	9	...	...	...	...	16	15
15	Sátára ...	12	18	1	1	...	32	3	...	4	3	...	10	...	...	...	...	42	36
16	Poona ...	7	4	1	3	...	15	1	...	3	1	1	6	...	...	...	...	21	21
17	Ahmednagar ...	...	...	...	1	...	1	2	...	...	...	...	2	...	...	...	...	3	3
18	Násik ...	71	4	21	5	27	128	1	...	...	2	...	3	...	...	...	...	131	124
19	West Khándesh ...	307	23	...	1	6	337	...	3	...	...	1	4	...	...	...	...	341	329
20	East Khándesh ...	37	4	25	14	5	85	1	...	26	...	1	28	...	...	...	...	113	99
	Total (1917-18 ...	958	383	360	68	1,713	3,482	16	35	93	16	17	177	1	39	2	42	3,701	2 8 2
	Total (1916-17 ...	853	353	145	27	359	1,737	18	42	14	24	12	110	3	298	18	319	2,166	2,

(a) One mhowra case was detected during the year.

(b) One accused died before the disposal of the case.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1917-18.

No.	British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
		Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
																Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Seers. t. grs.
1	Ahmedabad ...	...	...	20	1	1	...	...	...	22	22	1	21	30	32	141 0 0	116 0 0	62	0 11 74½
2	Kaira ...	...	2	4	1	17	...	1	...	25	24	3	21	...	...	417 4 0	372 4 0	.....	1 74 111 (a)
3	Panch Mahâls ...	...	1	2	...	43	...	3	...	49	52	1	51	3,545	180	1,125 0 0	1,125 0 0	.....	85 28 20
4	Broach ...	...	...	1	...	1	...	...	...	2	3	...	3	...	90	600 8 0	0 8 0	60 Simple.	1 31 33½
5	Surat ...	...	...	3	...	...	...	...	...	3	3	...	3	240	...	65 0 0	65 0 0	.....	40 48 80
6	Thâna ...	...	1	3	...	...	1	...	...	5	9	2	7	7	...	170 0 0	100 0 0	2	36 41 112½
7	Bombay ...	...	...	299	4	35	13	...	...	351	423	7	416	5,169	9	11,032 0 0	1,301 0 0	578	824 28 6
8	Kolâba ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9	Ratnâgiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
10	Kânara ...	...	...	...	1	...	...	...	...	1	1	...	1	...	...	75 0 0	75 0 0	30	1 36 45
11	Dhârwâr ...	...	3	2	...	...	...	2	...	6	7	1	6	105	1	60 0 0	60 0 0	.....	0 11 102½ (b)
12	Belgaum ...	...	...	6	...	...	...	...	...	6	9	...	9	60	...	172 0 0	172 0 0	.....	0 2 0 (c)
13	Bijâpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	..... (d)
14	Sholâpur ...	...	...	12	...	...	...	...	...	12	16	...	16	...	...	231 0 0	231 0 0	94	0 18 132½
15	Sâtâra ...	1	...	1	...	...	...	...	...	2	2	...	2	...	...	45 0 0	45 0 0	40	0 1 112½
16	Poona ...	1	...	4	1	...	...	...	...	6	8	...	8	...	...	1,140 0 0	1,140 0 0	.....	5 13 150
17	Ahmednagar ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	30 0 0	30 0 0	11 Simple.	0 4 6
18	Nâsik ...	...	1	7	...	...	...	1	...	9	9	2	7	30	7	100 0 0	100 0 0	{30 Rig. 7 Simple.	0 14 70 (e)
19	East Khândesh ...	...	...	9	...	...	...	1	...	10	11	1	10	...	...	167 0 0	152 0 0	3 Simple.	0 45 45
20	West Khândesh ...	...	...	1	...	3	...	...	...	4	4	...	4	14	60	.....	35 0 0	14 Simple.	0 25 135
21	Baroda Cantonment ...	...	...	1	...	1	...	...	...	2	3	...	3	...	180	600 0 0	0 8 0	120 Simple.	1 31 33½
	Total of British Districts for the year 1917-18 ...	2	7	377	8	101	14	8	...	517	608	18	590	9,201	650	16,170 12 0	5,129 4 0	1,051	999 69 22½
	Do. for the year 1916-17 ...	2	3	159	14	52	1	3	4	238	289	22	267	2,900	81	8,217 0 0	2,332 0 0	371	274 25 159½
	Native States.																		
1	Cutch ...	...	...	2	...	4	...	1	...	7	10	1	9	515	...	435 5 11	408 15 9	255 Simple.	6 53 126
2	Káthiáwár ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
3	Cambay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
4	Pâlanpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
5	Mahi Kántha ...	...	...	...	...	2	...	...	...	2	2	...	2	...	7	27 0 0	27 0 0	7 Simple.	0 18 90
6	Rewa Kántha ...	...	...	12	...	1	...	...	...	13	13	2	11	135	...	415 0 0	388 11 0	.....	8 21 151½
7	States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8	Do. Surat Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9	Do. Sholâpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
	Total of Native States for the year 1917-18 ...	...	...	14	...	7	...	1	...	22	25	3	22	650	7	877 5 11	824 10 9	262	15 14 7½
	Do. for the year 1916-17 ...	...	...	40	...	4	...	2	...	46	70	4	67	1,121	120	2,473 0 0	1,098 0 0	7,372	69 29 179
	Grand Total of British Districts and Native States for the year 1917-18 ...	2	7	391	8	108	14	9	...	539	633	21	612	9,851	566	17,048 1 11	5,944 14 9	1,313	1015 2 37½
	Do. for the year 1916-17 ...	2	3	199	14	56	1	5	4	284	359	26	334	4,021	201	10,690 0 0	3,430 0 0	7,743	343 46 159½

(a) 8 tolas and 90 grains of chandul, opium were also seized.
(b) 32 tolas and 82½ grains of madat, opium water and opium residue were also seized.
(c) 3¾ tolas of madat and 104 tolas and 52 grains of opium water including chandul were also seized.
(d) 1⅜ tolas of madat were also seized.
(e) 1 tola of chandul was also seized.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX Q.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1917-18.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	.....	145	.....	.....	
Kaira ...	.....	29	.....	.....	
Panch Mahals ...	.....	12	.....	.....	
Broach ...	.....	73	.....	.....	
Surat ...	.....	65	.....	.....	
Thána ...	.....	71	.....	.....	
Bombay ...	.....	4,417	.....	.....	
Kolába ...	.....	52	.....	.....	
Ratnágiri ...	.....	26	.....	.....	
Kánara ...	.....	18	.....	.....	
Dhárwár ...	.....	61	.....	.....	
Belgaum ...	.....	47	.....	.....	
Bijápur ...	.....	55	.....	2	
Sholápur ...	.....	183	.....	.....	
Sátára ...	.....	17	.....	.....	
Poona ...	.....	983	.....	.....	
Ahmednagar ...	.....	29	.....	.....	
Násik ...	.....	90	.....	.....	
West Khándesh ...	.....	40	.....	.....	
East Khándesh ...	.....	80	.....	.....	
Total 1917-1918 ...	.....	6,493	.....	2	
Total 1916-1917 ...	10	6,075	.....	3	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX R.

Table showing convictions for drunkenness in the Municipal areas in each British District of the Presidency during 1917-18 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1915-16.		1916-17.		1917-18.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Ahmedabad.								
Ahmedabad City... ...	213,727	75	3·5	77	3·6	71	3·3	
Modása	6,968	2	2·9	2	2·9	1	1·4	
Dhandhuka	8,038	...	...	...	...	...	...	
Viramgám	20,769	3	1·4	...	...	4	1·9	
Gogha	2,959	2	6·8	...	...	6	20·3	
Sánand	6,474	...	...	2	3·08	2	3·08	
Prántij	5,517	1	1·8	1	1·8	...	...	
Dholka	13,693	...	...	1	·7	17	12·4	
Dholera	6,050	...	...	1	1·65	...	...	
Mandal	4,334	...	...	...	...	...	...	
Ránpur	5,755	...	...	...	...	...	...	
Kaira.								
Kapadvanj	13,126	4	3·0	1	0·76	2	1·5	
Nadiád	27,145	6	2·2	...	...	18	6·6	
Mahuda	6,815	3	4·4	3	4·4	4	5·87	
A'nand	10,139	14	13·8	6	5·9	6	5·9	
Dákor	7,785	6	7·7	4	5·1	4	5·1	
Umreth	13,651	3	2·2	...	...	2	1·47	
Kaira	7,393	3	4·0	5	6·76	3	4·05	
Mehmedabad	6,222	3	4·8	...	...	...	...	
Borsad	11,858	...	...	...	...	2	1·7	
Panch Mahals.								
Godhra	21,319	...	...	...	...	3	1·4	
Dohad	9,303	...	...	...	...	...	...	
Broach.								
Broach	43,403	16	3·7	26	5·9	26	5·9	
Anklesvar	11,344	13	11·4	11	9·6	29	25·5	
Jambusar	8,991	...	...	2	2·2	4	4·4	
Surat.								
Surat City	114,868	15	1·3	5	0·4	18	1·6	
Ránder	10,352	...	...	...	...	...	...	
Bulsár	13,082	4	3·05	4	3·05	5	3·8	
Thána.								
Thána	15,591	50	32·1	22	14·1	22	14·1	
Kurla	15,081	1	0·66	9	5·9	17	11·2	
Bándra	24,286	32	13·2	42	17·2	39	16·06	
Bassein	9,598	5	5·2	6	6·2	7	7·2	
Kelva Máhim	7,522	...	...	...	...	...	...	
Kalyán	11,386	17	14·9	20	17·5	7	6·1	
Bhiwndi	13,292	14	10·5	1	0·75	...	...	
Bombay	979,445	4,120	42·1	4,313	44·0	4,417	45·0	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1915-16.		1916-17.		1917-18.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Kolába.								
Alibág	5,519	1	1·8	6	10·8	4	7·2	
Panvel	6,757	2	3·0	...	...	10	14·8	
Pen	6,169	1	1·6	6	9·7	2	3·2	
Mátherán	2,756	...	...	...	...	...	...	
Roha	5,464	1	1·8	1	1·8	3	5·5	
Mahád	6,795	9	13 24	4	5·9	2	2·9	
Uran	4,161	...	...	...	...	9	21·6	
Karjat	1,461	19	130·0	...	...	1	6·8	
Ratnágiri.								
Vengurla	8,309	...	...	7	8·4	4	4·81	
Rájápur	6,349	3	4·7	3	4·7	3	4·72	
Chiplun	10,504	7	6·6	3	2·8	...	...	
Ratnágiri	149,867	...	...	2	0·1	...	...	
Dapoli	114,326	...	...	...	...	8	0·7	
Kánara.								
Kárwár	18,164	3	1·6	2	1·1	3	1·6	
Kumtha	10,343	2	1·9	2	1·9	...	...	
Honávar	7,191	...	...	...	...	1	1·4	
Bhatkal	7,141	...	...	...	...	1	1·4	
Sirsi	6,375	5	7·8	4	6·3	...	...	
Haliyál	5,505	...	...	2	3·6	5	9·08	
Gokarn	5,304	...	...	...	...	1	1·88	
Dhárwár.								
Dhárwár	30,289	2	0·6	3	0·9	5	1·6	
Hubli	61,440	21	3·4	3	·5	56	9·1	
Ránebennur	10,931	...	...	...	...	...	...	
Navalgund	7,045	...	...	...	...	...	...	
Byádgi	3,966	...	...	...	...	...	...	
Nargund	6,028	...	...	...	...	...	...	
Gadag	30,429	...	...	...	...	...	...	
Haveri	5,860	...	...	...	...	...	...	
Belgaum.								
Belgaum	29,109	...	...	8	2·7	8	2·7	
Nipáni	10,779	1	0·9	6	5·5	1	0·9	
Athni	11,160	...	...	1	0·9	...	...	
Saundatti	5,315	5	9·4	3	5·6	...	...	
Yamkanmardi	4,486	...	...	...	...	...	...	
Gokák	5,607	...	...	...	...	2	3·6	
Bail Hongal	9,610	...	...	...	...	...	...	
Chikodi	6,897	11	15·9	1	1·4	...	...	
Khánapur	4,280	...	...	...	...	1	2·33	
Bijápur.								
Bijápur	28,589	6	2·1	...	...	...	...	
Ilkal	10,233	4	4·0	3	2·9	4	4·0	
Bágalkot	17,294	...	...	7	4·0	41	23·7	
Guledgud	15,249	...	...	2	1·3	...	...	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1915-16.		1916-17.		1917-18.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Sholápur.								
Sholápur	55,237	48	8·7	97	17·6	53	9·6	
Pandharpur	28,550	12	4·2	15	5·3	29	10·1	
Karmála	6,803	...	...	1	1·5	...	...	
Bársi	16,704	8	4·8	31	18·5	72	43·1	
Sángola	5,449	2	3·7	...	...	1	1·83	
Sátára.								
Sátára City	15,893	27	17·0	26	16·4	15	9·4	
Suburban	3,252	...	...	1	3·07	...	...	
Rahimatpur	5,896	...	...	...	...	...	...	
Islámpur	8,574	1	1·17	4	4·6	...	...	
Tásgaon	6,825	...	...	...	...	...	...	
Mhasvad	5,001	...	...	...	...	...	...	
Mahábleshvar	4,112	...	...	9	21·9	4	9·7	
Panchgani	1,042	16	153·5	1	9·6	...	...	
Wái	5,333	3	5·6	1	1·9	...	...	
Vita	4,992	2	4·0	2	4·0	...	...	
Karád	10,081	3	2·9	10	9·9	...	...	
Astha	9,351	...	...	...	...	...	...	
Poona.								
Junnar	8,820	10	11·3	9	10·2	15	17·0	
Khed	3,303	8	24·2	...	...	4	12·1	
A'landi	1,624	...	...	...	...	...	...	
Talegaon Dábháde ...	4,907	13	26·5	19	38·7	4	8·1	
Lonávla	10,805	40	37·0	41	37·9	70	64·7	
Ghodnadi	4,246	7	16·5	3	7·06	...	...	
Sásvad	2,159	3	13·9	9	41·7	6	27·8	
Jejuri	2,657	7	26·3	...	...	2	7·5	
Bárámati	10,189	4	3·9	9	8·8	4	3·9	
Indápur	2,352	1	4·2	...	...	3	12·7	
Poona Cantonment ...	43,645	265	60·7	421	96·4	345	79·04	
Kirkee Cantonment ...	14,030	75	53·4	127	90·5	117	83·4	
Poona City	115,211	305	26·5	236	20·5	392	34·0	
Ahmednagar.								
Ahmednagar	33,878	7	2·0	6	1·7	8	2·36	
Sangamner	11,446	...	...	...	...	7	6·11	
Ahmednagar Cantonment.	9,062	67	73·9	55	60·7	...	...	
Vámbori	4,714	...	...	...	...	...	...	
Kharda	5,888	...	...	...	...	...	...	
Násik.								
Násik City	33,463	11	3·3	22	6·57	21	6·27	
Trimbak	3,889	2	5·1	3	7·7	...	...	
Sinnar	3,125	9	28·8	17	54·4	8	25·6	
Igatpuri	7,596	2	2·6	4	5·26	1	1·31	
Devláli Camp	1,834	...	...	...	...	39	212·65	
Manmád	3,495	...	...	10	28·6	6	17·17	
Yeola	16,275	3	1·8	10	6·1	15	9·21	
Málegaon	19,060	3	1·6	3	1·6	...	...	
Nandgaon	6,961	...	...	7	10·05	...	...	

APPENDIX R—*concluded.*

Name of Municipality.	Population as per Census of 1911.	1915-16.		1916-17.		1917-18.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
West Khándesh.								
Dhulia	30,800	16	5·1	15	4·87	8	2·6	
Nandurbár	11,510	4	3·5	8	6·95	2	1·74	
Sháháda	5,402	...	...	3	5·5	11	20·3	
Sindkheda	5,264	2	3·8	4	7·5	5	9·5	
Taloda	5,937	4	6·7	2	3·36	...	...	
Betáwad	4,170	...	...	...	...	...	...	
Shirpur	9,022	1	1·1	1	1·1	...	...	
East Khándesh.								
Dharangaon	14,613	6	4·1	3	2·05	2	1·37	
Bhusával	18,312	16	8·7	11	6·0	10	5·46	
Erandol	13,108	4	3·05	...	...	...	...	
Párola	14,177	2	1·4	7	4·9	2	1·41	
Ráver	7,428	2	2·7	...	...	2	2·7	
Yával	9,147	3	3·3	...	...	1	1·09	
Amalner	12,380	2	1·6	4	3·2	5	4·04	
Jalgaon	17,867	10	5·3	8	4·4	3	1·68	
Chopda	15,818	4	2·5	7	4·4	3	1·89	
Sávda	6,624	1	1·5	1	1·5	...	...	
Faizpur	7,149	...	...	1	1·4	3	4·2	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

PROVINCIAL STATEMENT A.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of foreign spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN INDIA FORM NO. V (FEE RANGING FROM Rs. 100 TO Rs. 300 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Ahmedabad ...	...	...	...	...	...	...	...	...	...
2. Town and Island of Bombay.	39	10,414	110,198	1,557,666	85,430	2,728	391	19,050	...
Total { 1917-18 ...	39	10,414	110,198	1,557,666	85,430	2,728	391	19,050	...
{ 1916-17 ...	42	10,510	90,184	1,268,124	1,76,486	2,088	612	31,922	6

S.

STATEMENT A.

in the Bombay Presidency proper during the year 1917-18.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE RS. 15 PER ANNUM).					
Number of licenses.	Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	...	.....	...	.....	...	
...	14,971	47	...	... ..	...	.....	...	
...	14,971	47	...	.....	...	.....	...	
...	39,544	22	...	.. ...	...	.....	...	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13
	FOREIGN SPIRITS AND FERMENTED LIQUORS.											
	Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
Name of District.	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	10	342	4,617	1,043	...	...	...	...	5	13	169	108
2 Kaira ...	3	37	424	31	...	...	...	...	...	....	...	...
3 Panch Mahals ...	1	4	141		...	...	...	...	...	...	...	...
4 Broach ...	3	109	1,773	82	...	...	...	...	...	....	...	...
5 Surat ...	7	346	3,391	406	...	...	...	...	...	...	...	..
6 Thána ...	10	119	1,476	257	...	..	...	...	9	44	1,214	1,072
7 Bombay ...	89	66,941	266,012	215,366	...	...	...	...	65	10,058	32,090	125,642
8 Kolába ...	5	84	690	185	...	...	...	...	8	67	212	425
9 Ratnágiri ...	6	14	202	7	...	...	...	...	...	...	...	...
10 Kánara ...	6	145	450	113	...	...	...	...	...	...	...	...
11 Dhárwár ...	6	189	3,212	1,636	...	...	...	...	...	...	...	...
12 Belgaum ...	5	677	3,000	1,638	...	...	...	...	1	...	...	34,343
13 Bijápur ...	3	14	628	49	...	...	...	...	...	...	...	...
14 Sholápur ...	6	94	2,518	333	...	...	...	...	2	3	92	154
15 Sátára ...	10	133	1,788	847	...	...	...	...	3	100	151	2,696
16 Poona ...	17	2,189	16,435	54,229	...	...	...	...	32	268	1,268	247,311
17 Ahmednagar ...	6	505	2,729	1,454	...	...	...	...	5	578	2,189	78,931
18 Násik ...	8	497	2,300	1,810	...	...	...	...	7	27	175	66,085
19 West Khándesh.	3	56	1,652	31	...	...	...	...	...	...	...	...
20 East Khándesh..	4	176	2,823	408	...	...	...	...	1	8	127	1,054
Total 1917-18.	208	66,664	316,261	279,933	...	...	...	...	138	11,166	39,287	558,321
Total 1916-17.	215	53,745	166,793	172,379	...	...	...	...	128	9,939	34,773	524,866

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 178,333 gallons

(a) These are sales of beer.

T.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1917-18.

14	15	16	17	18	19	20	21	22	23	24	25	26
Sold under Railway Refreshment Room Licenses.				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
Number of Licenses.	Sales thereunder.			Number of Licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
	Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.		
	Ga's.	Gals.	Gals.		Gals.	Gals.	Ga's.	Gals.	Gals.	Gals.		Ga's.
4	18	208	424	...	...	...	...	25,283	5,753	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	16	35	...	...	...	...	...	...	...	...	...
1	2	25	70	...	...	...	...	...	...	...	...	...
1	4	110	84	...	...	...	...	...	...	...	...	...
2	35	507	1,507	...	...	...	...	...	...	...	...	...
3	208	950	4,802	1	73,188	295,412 (a)	...	9,896	15,989	35,106	...	...
2	4	58	138	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	...	11	...	...	...	...	...	...	...	...	...	...
2	18	570	1,114	...	...	...	...	...	...	...	...	...
2	13	275	202	...	...	...	...	...	...	...	...	...
2	3	62	66	...	...	...	...	...	...	...	...	...
2	17	220	880	...	...	...	...	...	...	...	...	...
2	16	172	661	...	...	...	...	...	...	...	...	...
3	65	720	3,845	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
2	36	385	2,266	...	...	...	...	...	...	...	...	...
1	1	8	...	...	...	...	...	...	...	...	...	...
1	12	325	1,155	...	...	...	...	...	...	...	...	...
32	453	4,622	17,249	1	73,188	295,412	...	35,879	21,742	35,106	...	...
33	414	4,274	13,604	1	47,370	15,222	...	8,329	9,918	29,471	...	...

Refreshment Room" and "Canteen Tenant" licenses.
Car" and "Steamer" licenses.
of denatured spirit were sold during the year under report.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX U.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths in each district of the Bombay Presidency proper during the year 1917-18.

Serial No.	District.	Shops licensed for the exclusive sale of ‡60° U.P. liquor.	Consumption.			
			1916-17.		1917-18.	
			25° U.P.	60° U.P.	30° U.P.	60° U.P.
1	2	3	4	5	6	7
			Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ..	4	75,312 †1,030	62,501 (40° U.P.) 4,054 †(45°U.P.) 5,916	(25° U.P.) 91,640 (25° U.P.)† 1,886	63,997 (40° U.P.) 3,444 †(45° U.P.)3,138
2	Kaira ...	55	27,908	(40° U.P. 31,107	(25° U.P.)38,714	(40° U.P.)41,356
3	Panch Mahals (including Sankheda Mewas).	31*	29,100	2,29,649	(25° U.P.)33,241	2,47,037
4	Broach ...	10	54,334	41,739	(25° U.P.)78,467	53,944
5	Surat ...	34	1,46,862	3,64,009	(25° U.P.) 1,58,386	4,27,843
6	Thána ...	7	1,07,779	5,58,269	(30° U. P.) 95,799	5,84,952
7	Bombay ...	...	7,12,567	14,417	(25° U.P.) 7,87,066	14,536
8	Kolába ..	24	1,21,917	9?,116	1,12,833	1,18,534
9	Ratnágiri ...	15	(a) 52,736	(b) 89,581	54,705	81,373
10	Kánara { Below-ghat ...	15	(c) 27,050	(d) (40° U.P.) 1,719	(25° U.P.) 29,535	(40° U.P.) 3,543
	Above ghat ...		23,340	3,937	18,311	6,188
11	Dhárwár ..	16	1,47,232	4,484	1,36,021	21,475
12	Belgaum ...	23	1,01,311	12,671	95,139	35,402
13	Bijápur ...	44	31,939	32,836	21,834	61,811
14	Sholápur ...	17	(30° U.P.) 82,882	69,821	2?,380	76,978
15	Sátára ...	17	(30°U.P.) 38,300	51,506	38,893	50,229
16	Poona ...	16	(30°U.P.)1,97,703	42,018	2,21,626	54,862
17	Ahmednagar ...	4	(30° U.P.) 46,161	.7,40?	46,055	.7,788
18	Násik ...	77	60 006	1,75.474	57,664	1,71,950
19	West Khándesh ..	23	25,949	4,41.667 (e) 26,227	20,215	4,04,941 (e) 28,084
20	East Khándesh ...	65	25,107	3,57,408	22,446	3,44,819
21	Mahi Kántha Agency Leased Area.	...	24,865	18,087 (40° U.P.) 1,871	(25° U.P.)22,334	9,873 (40° U.P.) 1,433
		497				

* Includes 10 shops in Sankheda Mewás. † Deesa Cantonment. ‡40° U.P. in the case of Kaira.

(a) Includes 17,149 gallons of toddy spirit.
(b) „ 43,852 „ „
(c) „ 9,729 „ „
(d) „ 1,460 „ „
(e) In the Akrani tract of West Khándesh.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURNS.

IMPERIAL RETURN

Name of District.	Country spirits.						Country
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	6,02,749 *67,751*	...	1,65,706 *12,384*	7,68,455 *80,135*	.....	7,68,455 *80,135*	500
Kaira	1,59,485 *5,592*	...	48,662 *390*	2,08,097 *5,982*	.....	2,08,097 *5,982*	.....
Panch Mahâls	1,72,434 *79,961*	...	65,956 *37,676*	2,38,390 *1,17,657*	.....	2,38,390 *1,17,657*	211
Broach	4,64,529	...	76,257	5,40,786	.....	5,40,786	13,457
Surat	12,95,194 *40,184*	...	2,25,885 *2,725*	15,21,079 *42,909*	.....	15,21,079 *42,909*	4,53,246
Thâna	19,78,384 *46,938*	...	3,53,575 *15,184*	23,31,959 *62,122*	50	23,32,009 *62,122*	2,14,299 *2,660*
Bombay	53,28,899	...	11,38,433	64,66,832	.....	64,66,832	2,56,231
Kolâba	7,56,215 *18,556*	...	1,24,396 *2,122*	8,82,611 *20,678*	.....	8,82,611 *20,678*	12,879 *2,024*
Ratnâgiri	2,98,937	...	1,65,706	4,59,643	.....	4,59,643	1,25,194
Kánara (Below ghât ... ...)	72,452	...	15,766	88,218	.....	88,218	38,142
Kánara (Above ghât ... ...)	1,30,990	...	4,046	1,35,036	.....	1,35,036	3,327
Dhárwár	8,44,044 *80,663*	...	1,23,529 *6,597*	9,67,573 *87,260*	.....	9,67,573 *87,260*	85,156 *8,258*
Belgaum	5,71,031 *1,21,126*	...	48,832 *10,827*	6,19,863 *1,31,953*	.....	6,19,863 *1,31,953*	63,913 *23,693*
Bijápur	2,96,513 *10,582*	...	33,622 *236*	3,30,135 *10,818*	.....	3,30,135 *10,818*	1,13,001 *1,725*
Sholápur	3,36,687 *15,537*	...	77,755 *2,950*	4,14,442 *18,487*	.....	4,14,442 *18,487*	40,123 *5,128*
Sátára	2,82,419 *96,516*	...	71,869 *3,540*	3,54,288 *1,00,056*	.....	3,54,288 *1,00,056*	1,034
Poona	14,99,991 *35,939*	...	1,86,534 *2,045*	16,86,525 *37,984*	.....	16,86,525 *37,984*	26,836
Ahmednagar	3 08,866	...	41,390	3,50,256	.....	3,50,256	5,010
Násik	7,31,343	...	1,72,632	9,03,975	.....	9,03,975	3,055
West Khándesh	9,02,527	...	1,40,848	10,43,375	12,500	10,55,875	500
East Khándesh	9,65,897	...	2,51,796	12,17,693	.....	12,17,693	552
Total 1917-1918 ...	1,79,96,036 *6,19,355*	...	35,33,195 *96,676*	2,15,29,231 *7,16,031*	12,550	2,15,41,781 *7,16,031*	14,57,266 *44,488*
Total 1916-1917 ...	1,47,87,175 *6,01,410*	...	21,95,011 *63,775*	1,69,82,186 *6,68,185*	12,500	1,69,94,686 *6,68,185*	13,94,107 *32,651*

1. The revenue, if any, derived from excisable articles of different kinds issued to Native States and foreign
2. The total receipts shown in columns 2 to 5 include the following amounts realized otherwise than under

District Monopoly
Free Supply
Sealed Tenders

I.—REVENUE.

Fermented Liquors.			Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
Other receipts from tari (license fees, &c.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
305	.....	305	.....	.....	.....	.....	5,263	5,263	7,74,623 *80,135*
10	.....	10	.....	.....	.....	.....	400	400	2,08,507 *5,982*
187	.....	398	.....	.....	.....	.....	166	166	2,38,954 *1,17,667*
8,897	.....	22,354	.....	.....	.....	.....	1,313	1,313	5,64,463
1,98,749	.....	6,52,595	.....	.....	.....	.....	2,567	2,567	21,76,241 *42,909*
50,362 *150*	.....	2,64,681 *2,810*	.....	.....	.....	.....	2 112	2,112	25,98,802 *64,932*
34,179	.....	2,90,410	.....	.....	.....	4,56,447	1,75,559	6,32,006	73,89,248
1,397 *400*	.....	14,276 *3,424*	.....	.....	.....	.....	1,156	1,156	8,98,043 *24,102*
30,175	.....	1,55,369	.....	.....	.....	.....	519	519	6,15,631
23,357	.....	61,499	.....	.....	.....	.....	527	527	2,02,627
4,220	.....	7,547	.....	.....	.....	.....			
1,74,687 *16,012*	.....	2,59,843 *24,270*	.....	.....	.....	.....	6,811	6,811	12,34,227 *1,11,620*
1,26,288 *23,612*	.....	1,90,201 *47,308*	125	.....	125	.....	4,297	4,297	8,14 486 *1,79,261*
81,574 *1,388*	.....	1,94,375 *3,413*	.....	.....	.....	.....	526	526	5,25,236 *13,931*
48,874 *8,447*	.....	88,997 *13,575*	.....	.....	.....	.....	2,911	2,911	5,06,350 *32,062*
360	.....	1,394	.....	35	35	.....	1,836	1,836	3,57,553 *1,00,056*
59,557	.....	86,393	.....	.....	.....	.....	15,558	15,558	17,88,476 *37,934*
3,689	.....	8,699	.....	.....	.....	.....	1,946	1,946	8,60,901
2,477	.....	5,533	.....	.....	.....	.....	3,914	3 914	9,13,421
2,657	.....	3,157	.....	.....	.....	.....	1,348	1,348	10,60,380
800	.....	1,352	.....	.....	.....	.....	2,930	2,930	12,21,976
8,52,821 *50,012*	.....	23,10,087 *94,500*	125	35	160	4,56,447	2,31,659	6,88,106	2,45,40,134 *8,10,531*
7,38,654 *42,347*	.....	21,32,761 *73,978*	125	.....	125	2,82,749	2,54,356	5,37,105	1,96,64,677 *7,42,163*

countries is shown in italics below the figures relating to British districts, and is not included in those figures.

the Contract Distillery system :—

	Duty. Rs.	Distillery fees. Rs.	License fees. Rs.
system ...	...	...	...
system ...	53,28,399	...	11,38,483.
system ...	..	...	...

Name of district.	Receipts from commercial spirits including medicated wines.	Opium.					
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.
I	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	49,116	1,89,731 *1,65,685*	45,946	.....	2,35,677 *1,65,685*	15,940 *15,515*	23,397 *810*
Kaira	2	1,24,996 *33,839*	22,506 *290*	.....	1,47,502 *34,129*	3,433	.....
Panch Mahâls	2	...	18,217 *1,214*	.....	18,217 *1,214*	1,263 *1,200*	.....
Broach	4	58,193 *11,400*	12,780	.....	70,973 *11,400*	5,904	.....
Surat	50	23,390 *508*	6,669	.....	30,059 *508*	15,540 *2,570*	.....
Thâna	8	11,912	4,205	.....	16,117	2,862 *260*	.....
Bombay	1,30,505	3,55,222 *21,900*	63,782	.....	4,19,004 *21,900*	86,370 *56,640*	2,31,699 *3,600*
Kolâba	33	6,840	3,007	.....	9,847	2,870 *20*	.....
Ratnâgiri	6	1,958	387	.....	2,345	3,907	.....
Kánara {Below-ghât ... ... / Above-ghât ... ...}	4	2,288	211	.....	2,499	3,467	.....
Dhárwár	12	10,126 *741*	2,522	.....	12,648 *741*	39,732 *3,678*	.....
Belgaum	18	8,597 *7,380*	2,126	.....	10,723 *7,380*	10,021 *2,270*	.....
Bijápur	9	4,675 *380*	3,037	.....	7,712 *380*	2,989 *350*	.....
Sholápur	8	1,36,170 *10,130*	63,513	.....	1,99,683 *10,130*	23,164 *2,527*	450
Sátára	41	39,844 *9,361*	21,186	.....	61,030 *9,361*	39,963 *19,681*	.....
Poona	158	1,34,897 *3,998*	78,712	.....	2,13,609 *3,998*	95,131 *4,650*	.....
Ahmednagar	10	1,28,156	77,212	.....	2,05,368	37,145 *8,505*	.....
Násik	50	50,740 *200*	27,271	.....	78,011 *200*	25,950	.....
West Khándesh	4	26,453	8,996	.....	35,449	4,032	.....
East Khándesh	7	95,998	20,380	.....	1,15,478	14,540	.....
Total {1917-1918 ...	1,80,042	14,09,286 *2,65,517*	4,82,665 *1,604*	.....	18,91,951 *2,67,021*	4,40,514 *1,17,846*	2,55,546 *4,410*
Total {1916-1917 ...	1,43,043	12,38,951 *2,25,634*	2,79,413 *1,366*	.....	15,18,364 *2,27,000*	.....	.....

I.—REVENUE—*continued.*

Hemp drugs.									
Duty on bhang.	Total duty on hemp-drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp-drugs.	License fees for sale of cocain and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,702	41,039	8,534	49,573	.....	.....	766	11,09,655	49,799	10,59,856
849	*17,174*		*17,174*				*2,62,594*	*1,23,438*	*1,39,156*
196	3,629	5,698	9,327	.....	19	1,969	3,67,326		
							40,111	97,881	5,30,223
16	1,279	1,151	2,430	.....	346	828	2,60,777	*1,18,723*	*41,726*
60	*1,260*	*67*	*1,327*		20	*120*	*1,20,338*		
225	5,429	4,374	9,803	.....	298	609	6,46,140	15,919	6,30,221
							11,400	*11,400*	
1,213	16,753	8,560	25,313	.....	238	2,279	22,34,180	61,680	21,72,500
205	*2,776*		*2,776*				*46,192*	*38,914*	*7,278*
198	3,060	4,384	7,444	.....	3,452	6,819	26,31,642	1,41,185	24,90,457
3	*268*	*51*	*314*			*29*	*65,275*	*47,400*	*17,875*
6,375	3,24,444	36,011	3,60,455	.....	300	865	83,00,377	1,47,429	81,52,948
928	*61,168*		*61,168*				*83,068*		*83,068*
34	2,904	6,714	9,618	.....	176	803	9,18,520	30,260	8,88,260
	20	*562*	*582*			*76*	*24,759*	*450*	*24,309*
18	3,922	4,644	8,569	.....	212	2,896	6,29,559	73,146	5,56,413
3	3,470	8,673	12,143	.....	328	1,351	3,09,152	31 802	2,77,350
12	39,744	56,929	96,673	.....	327	2,014	13,45,901	35,628	13,10,273
12	*3,690*	*14,195*	*17,885*				*1,30,146*	*16,412*	*1,13,734*
18	10,089	18,854	28,893	.....	40	1,508	8,55,668	27,480	8,28,188
	2,270	*5,501*	*7,771*			*749*	*1,96,161*	*1,18,626*	*76,535*
11	9,991	25,102	35,093	.....	59	1,550	5,69,659	24,957	5,44,702
	330	*860*	*1,190*			*18*	*16,619*	*6,196*	*10,323*
57	23,671	56,708	80,379	.....	19	502	7,87,132	21,098	7,66,034
	2,527	*4,950*	*7,477*				*49,669*	*20,744*	*28,925*
81	40,044	30,283	70,327	.....	19	698	4,89,472	18,328	4,71,144
	19,681	*12,005*	*31,686*				*1,41,103*	*27,430*	*1,13,673*
1,016	96,147	70,676	1,67,023	.....	365	1,136	21,70,767	51,019	21,19,748
	4,650	*3,476*	*8,125*				*50,102*	*19,316*	*30,786*
295	37,440	43,017	80,457	.....	2	662	6,47,400	20,815	6,26,585
46	*8,551*		*8,551*				*8,551*		*8,551*
363	26,313	27,910	54,223	.....	1,258	538	10,47,496	39,506	10,07,990
							200	*222*	*—22*
27	4,059	7,805	11,864	.....	444	517	11,08,658	60,458	10,48,200
399	14,039	16,409	31,348	.....	132	897	13,69,837	34,321	13,35,516
12,259	7,08,319	4,42,636	11,50,955	.....	7,034	29,202	2,77,99,318	9,82,711	2,68,16,607
2,103	*1,24,369*	*41,666*	*1,66,025*		20	*991*	*12,44,588*	*5,48,171*	*6,96,417*
.....	7,25,114	3,02,751	10,27,865	.....	6,563	41,656	2,23,60,512	8,53,629	2,14,06,883
	1,03,778	*31,634*	*1,35,412*				*11,46,231*	*6,37,839*	*5,08,392*

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and Repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	36,958	9,440	1,474	...	...	1,885	42	49,799
							1,23,438	*1,23,438*
Kaira ...	69,652	19,271.	5,333	...	930	2,038	657	97,881
Panch Mahâls ...							*1,18,723*	*1,18,723*
Broach ...	11,811	3,087	136	...	83	342	460	15,919
							11,400	*11,400*
Surat ...	42,395	15,737	667	175	403	1,147	1,156	61,680
							38.914	*38,914*
Thána ...	41,449	20,199	1,932	89	935	1,008	75,623	1,41,185
							47,400	*47,400*
Bombay—								
Collector of Bombay ...	78,176	16,036	13,381	131	10,053	1,352	5,892	1,25,021
Deputy Commissioner of Excise.	16,514	4,840	...	...	...	1,054	...	22,408
Kolába ...	21,861	6,690	671	64	...	752	222	30,260
							450	*450*
Ratnágiri ...	28,114	6,445	413	9	1,003	819	36,343	73,146
Kánara ...	22,476	7,198	79	93	234	1,121	601	31,802
Dhárwár ...	27,270	5,808	402	...	...	2,126	22	35,628
							16,412	*16,412*
Belgaum ...	19,858	5,699	476	...	180	369	898	27,480
							1.18,526	*1,18,526*
Bijápur ...	17,997	3,170	658	...	...	1,376	1,756	24,957
							5,196	*5,196*
Sholápur ...	14,867	4,320	46	...	...	948	917	21,098
							20,744	*20,744*
Sátára ...	13,125	4,143	146	...	...	280	628	18,328
							27,430	*27,430*
Poona ...	37,152	11,009	257	...	...	1,954	647	51,019
							19,316	*19,316*
Ahmednagar ...	16,897	3,432	...	51	...	410	25	20,815
Násik ...	30,214	7,145	466	...	364	1,147	170	39,506
							222	*222*
West Khándesh ...	42,904	10,355	1,539	306	537	274	4,543	60,458
East Khándesh ...	24,973	6,480	834	...	...	1,238	796	34,321
Total ...	6,14,663	1,70,504	28,910	868	14,722	21,646	1,31,398	9,82,711
							5,48,171	*5,48,171*
Total of previous year ...	6,50,500	1,86,336	18,836	6,823	12,116	32,543	45,425	9,52,629
							6,37,839	*6,37,839*

Note—Figures in italics in columns 8 and 9 are for the Native States.

S. R. ARTHUR,

Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of district.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).	Malt liquors only.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	...	...	...	3	51	...	...	...	4	...	...	...	...
Kaira ...	...	...	...	...	...	...	...	...	...	...	75	...	...	...	...	...	...	...	...
Panch Mahals ...	...	1	...	...	...	...	...	...	...	...	53	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	...	...	...	...	38	...	...	...	7	...	...	...	...
Surat ...	...	1	...	...	...	...	...	...	...	9	172	...	...	...	207	...	...	...	...
Thana ...	...	...	...	...	...	...	...	...	...	...	219	...	...	...	153	...	...	...	...
Bombay ...	...	...	...	...	...	...	39	...	...	3	239	...	...	...	100	...	...	...	...
Kolaba ...	...	...	6	...	...	...	...	...	...	...	105	...	...	...	9	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	161	...	...	...	79	...	...	...	...
Kanara ...	...	...	...	...	...	...	...	...	...	...	84	...	...	...	90	...	...	...	...
Dharwar ...	...	...	...	...	...	...	...	...	...	4	111	...	...	...	109	...	...	...	...
Belgaum ...	...	1	...	...	...	...	...	...	...	1	81	...	...	...	83	...	...	...	...
Bijapur ...	...	...	...	...	...	...	...	...	...	...	54	...	...	...	103	...	...	...	...
Sholapur ...	...	...	...	...	...	...	...	...	...	...	27	...	...	...	12	...	...	...	...
Satara ...	...	...	...	...	...	...	...	...	...	3	49	...	...	...	4	...	...	...	1
Poona ...	...	1	...	...	...	...	...	...	...	3	48	1	...	...	29	...	...	...	1
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	5	...	...	...	...
Nasik ...	...	...	...	...	...	...	...	...	...	...	98	...	...	...	22	...	...	...	...
West Khandesh ...	...	1	...	1	...	...	...	...	...	...	89	...	5	...	5	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	...	...	...	...	112	...	...	...	2	...	...	...	...
Total ...	...	5*	7	1	...	...	39	...	...	19	†1,881	1	5	...	1,032	...	...	...	2
Total of previous year ...	...	5*	9	1	2	...	42	...	...	18	1,908	...	5	...	1,086	...	...	...	1

Name of district.	Foreign liquors. Retail licenses—number for sale of								Number of shops licensed for retail sale of				Retail licenses—number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits.)
1	21	22	23	24	25	26	27	28	29	30	31 (a)	32	33	34	35	36
Ahmedabad ...	...	10	5	4	...	...	4	10	97	32	...	...	73	...	...	28
Kaira ...	...	3	.....	...	...	...	...	2	70	16	...	...	10	...	...	8
Panch Mahals ...	...	1	.....	1	...	...	...	2	37	5	...	...	3	...	...	5
Broach ...	...	3	.....	1	...	...	...	4	35	14	...	...	29	...	...	16
Surat ...	...	7	.....	1	...	...	2	15	22	18	...	...	24	...	...	21
Thana ...	...	10	9	2	8	...	...	8	17	20	...	...	36	...	...	18
Bombay ...	40	53	55	3	91	35	93	157	12	38	...	...	570	...	...	263
Kolaba ...	...	5	8	2	1	...	1	8	16	17	...	...	8	...	...	6
Ratnagiri ...	...	6	.....	...	...	...	...	...	9	16	...	...	14	...	...	3
Kanara ...	...	6	.....	1	...	...	...	4	11	21	...	...	2	...	...	1
Dharwar ...	...	6	.....	2	...	...	...	12	16	48	...	...	20	...	...	18
Belgaum ...	...	5	.....	2	...	1	...	18	15	33	...	...	25	...	...	12
Bijapur ...	...	3	.....	2	...	...	...	9	10	26	...	...	6	...	...	5
Sholapur ...	...	6	1	2	3	1	...	3	47	28	...	...	9	...	...	10
Satara ...	...	10	2	2	...	1	...	16	43	36	...	...	15	...	...	7
Poona ...	...	17	13	3	64	19	5	33	51	47	...	...	65	...	...	42
Ahmednagar ...	...	6	.....	1	...	4	...	10	64	44	...	...	9	...	...	7
Nasik ...	...	8	5	3	27	1	...	14	42	39	...	...	1	...	...	...
West Khandesh ...	...	3	.....	1	...	...	...	4	33	21	...	...	6	...	...	1
East Khandesh ...	...	4	1	1	...	...	...	7	82	54	...	...	5	...	...	5
Total ...	40	169	99	34	194	62	105	366	729	575	...	...	930	...	...	482
Total of previous year ...	43	173	94	34	205	50	100	323	751	575	..	...	836	...	...	492

* Exclusive of the distilleries in the Sankheda Mewas in the Rewa Kantha Agency and in the Mahi Kantha leased area.
(a) These are combined licenses for retail sale of ganja, bhang and charas, the sale of charas being restricted to Ahmedabad district and Bombay City only (also Thana and Kaira during 1916-17).
† Inclusive of one shop in the Deesa Cantonment.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 25° U. P.	At strength of 30° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Rates of duty. (k) Rs. a. p.	Rates of duty. (k) Rs. a. p.	Foreign liquors other than Commercial spirits. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6		7	8	9	10	11
					25° U. P.	60° U. P.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
					5 7 0 (a)	2 5 0 (a)					
						0 14 0 (a-a)					
					2 7 0 (a1)	40° U. P. 1 11 0 (a2)					
						60° U. P. 1 10 0 (a3)					
					3 15 0 (a3)	45° U. P.					
1 Ahmedabad ...	91,070	(i) 3,675	63,768	95,014	2 7 0 (a4)	1 6 5 (a4)	4,994	373	1,575	649	.....
	22,630	1,482	10,220	21,983		60° U. P.					
					2 4 0 (a5)	1 2 0 (a5)					
						40° U. P. 1 11 0 (a5)					
						60° U. P. 1 4 0 (a6)					
					3 3 0 (a6)	40° U. P. 2 11 0 (a6)					
					25° U. P.	40° U. P.					
2 Kaira ...	40,239	(i) 39,255	178	53,805	2 4 9 (b	1 11 0 (b)	424	37	31	.....	.....
	675	2,395		1,943							
					25° U. P.	60° U. P.					
3 Panch Mahals ...	14,061	.....	157,389	78,701	2 7 0 (c)	0 14 0 (c)	157	5	43	.....	.....
	17,145		95,394	51,015	1 11 0 (c1)	0 8 0 (c1)					
					25° U. P.	60° U. P.					
4 Broach ...	77,044	.....	53,255	79,085	4 11 0	2 0 0	2,798	111	152	.....	.....
					25° U. P.	60° U. P.					
					5 7 0 (d)	2 6 0 (d)					
5 Surat ...	1,54,530	.....	440,583	292,130	4 11 0 (d1)	2 0 0 (d1)	3,501	350	490	964	.....
	8,230		3,767	7,579	3 15 0 (d2)	1 10 0 (d2)					
					3 3 0 (d3)	1 4 0 (d3)					
					1 11 0 (d4)	0 8 0 (d4)					
					30° U. P.	60° U. P.					
					6 3 0 (e)	2 12 0 (e)					
6 Thána ...	.....	94,809	563,819	299,543	4 11 0 (e1)	2 0 0 (e1)	3,197	198	2,836	.....	.....
		2,124	19,249	9,185	5 7 0 (e2)	2 6 0 (e2)					
					25° U. P.	60° U. P.					
7 Bombay ...	5,09,191	.....	14,626	612,748	6 8 0	3 4 0	295,722	71,207	345,810	57,711	.....
					30° U. P.	60° U. P.					
8 Kolaba ...	.....	1,14,715	118,955	127,882	4 11 0	2 0 0	960	155	748	.....	.....
		3,095	2,015	2,972							
					30° U. P.	60° U. P.					
9 Ratnagiri ...	.....	57,380	88,076	75,361	3 0 0	1 8 0	202	14	7	.....	.....
					25° U. P.	40° U. P.					
10 Kanara. Below-ghat	29,154	(i) 3,514	.....	23,973	2 4 0	1 10 0					
					30° U. P.	60° U. P.					
Above-ghat	.....	18,347	6,898	15,602	6 3 0	2 12 0	461	145	113	.....	.....
					30° U. P.	60° U. P.					
11 Dharwar ...	.....	1,33,521	25,245	103,962	6 3 0	2 12 0	3,782	207	2,750	.....	.....
		16,693		11,668							
					30° U. P.	60° U. P.					
12 Belgaum ...	.....	58,129	24,678	50,561	6 3 0	2 12 0	3,275	690	36,683	.....	.....
		16,796	6,752	14,458							
					30° U. P.	60° U. P.					
13 Bijapur ...	.....	21,034	66,039	41,138	6 3 0	2 12 0	690	17	145	.....	.....
		921	1,286	1,399							
					30° U. P.	60° U. P.					
14 Sholapur ...	.....	21,680	75,705	45,458	6 3 0	2 12 0	2,530	114	1,357	.....	.....
			5,650	2,260							
					30° U. P.	60° U. P.					
15 Satara ...	.....	23,446	49,224	36,101	6 3 0	2 12 0	2,110	249	4,204	.....	.....
		15,234	821	10,992							
					30° U. P.	60° U. P.					
16 Poona ...	.....	1,98,007	49,240	158,301	6 3 0	2 12 0	18,409	2,515	305,365	2,856	.....
		5,295	1,165	4,168							
					30° U. P.	60° U. P.					
17 Ahmednagar ...	.....	46,105	7,910	35,487	6 3 0	2 12 0	5,618	1,083	80,385	.....	.....
					30° U. P.	60° U. P.					
					6 3 0 (f)	2 12 0 (f)					
18 Nasik ...	.....	59,710	182,035	114,611	3 3 0 (f1)	1 4 0 (f1)	2,860	560	70,161	.....	.....
					4 11 0 (f2)	2 0 0 (f2)					
					5 7 0 (f3)	2 6 0 (f3)					
					30° U. P.	60° U. P.					
19 West Khandesh ...	.....	25,375	485,650	212,022	5 7 0 (g)	2 6 0 (g)	1,659	57	31	.....	.....
			(j) 56,170	(j) 22,468	3 3 0 (g1)	1 4 0 (g1)					
					4 11 0 (g2)	2 0 0 (g2)					
					30° U. P.	60° U. P.					
20 East Khandesh ...	.....	24,436	369,354	164,843	6 3 0 (h)	2 12 0 (h)	3,275	196	2,617	.....	.....
					5 7 0 (h1)	2 6 0 (h1)					
Total ...	12,15,289	6,96,144									
	48,749	60,163	2,920,297	27,34,739	.....	.....	355,924	78,283	355,503	62,160	.....
		(i) 45,444	146,909	139,742							
		(i) 3,859									
Total of previous year.	18,13,064	3,16,330									
		(i) 39,797									
		(45° U. P.) 6,050	2,729,249	2,700,132	.....	.....	253,849	66,185	764,998	45,949	.....

(i) 40° U. P. (j) Issues to Akrani out-still area. (k) The letters marked against the figures in this column refer to the

1. Issues of excisable articles of all kinds to Native States and Foreign Countries are shown in italics

IV.—Consumption.

Commercial spirits.			Opium and other drugs.								
Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues, in seers, of excise Opium.	Retail sales, in seers, of other Opium.	Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales, in seers, of Charas.	Retail sales, in seers, of Ganja.	Retail sales, in seers, of Bhang and its preparations.	Retail sales of Cocaine in lb. oz. and grs.
12	13	14	15	16	17	18	19	20	21	22	23
Gallons.	Gallons.	Gallons.	Seers.	Seers.	Rs.	Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.	Lbs. oz. grs.
421	912	.....	5,805	.....	35	45	.....	712	2,041	667	1 4 320
.....	62	.....	5,188	.....	35	45	.....	.....	903 6	259 1	0 1 7
.....	24	.....	3,473						249 103	196 40	0 0 330
.....	202	.....	2,425 1,140	.....	35	45	.....	.....	635	150	0 0 109
.....	1,287	.....	975 50	.....	35	45	0 1 180	.....	1,358 257	585 137	0 1 182
.....	296	.....	495	.....	35	45	.....	.....	679 26	184	0 1 201
15,214	166,546	.....	14,753 2,220	.....	35	45	89 8 56	7,657	8,344	4,915	24 8 82
.....	110	1	285	.....	35	45	.....	.....	583 13	72 2	0 0 58
.....	45	.....	82	.....	35	45	.....	.....	606	12	.....
.....	58	.....	95	.....	35	45	.....	.....	917	2	.....
.....	221	.....	422 74	.....	35	45	.....	.....	3,373 1,777	7 7	0 0 177
.....	2,482	.....	358 486	.....	35	45	.....	.....	1,700 891	7	0 0 370
508	119	.....	195 88	.....	35	45	.....	.....	1,255 135	8	0 0 57
.....	54	.....	5,674 1,013	.....	35	45	.....	15	2,963 302	35	0 0 194
1	248	.....	1,660 936	.....	35	45	.....	.....	5,314 1,968	53	0 3 76
14	4,561	1	5,621 399	.....	35	45	.....	.....	5,766 484	660 2	0 5 156
.....	763	.....	5,340	.....	35	45	.....	.....	2,180	125	0 0 18
.....	147	.....	2,115 20	.....	35	45	.....	.....	2,789	462	.....
1	59	.....	1,102	.....	35	45	.....	.....	507	90	.....
.....	117	.....	3,962	.....	35	45	.....	.....	1,759	314	0 0 94
16,159	173,333	2	(l) 56,552 (i) 9,849	.....	.....	.....	89 9 296	8,384	(m) 44,143 5,962	7,783 189	26 12 29
.....	204,328	.....	49,793 10,742	.....	.....	.....	.....	7,302	(n) 44,485	7,309	33 6 82

areas indicated by the same letters in column 13 of Appendix D.

below the figures relating to British Districts, and not included in those figures.

(l) Exclusive of issues to Aden, Baroda Cantonment, Rajkot, Palanpur and Sadra shown in Appendix J.

(m) Exclusive of 265 seers of majum (2 seers in Dharwar and 263 seers in Nasik).

(n) Do. 312 seers of majum.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.					
	Duty paid				In bond	
	From Nellikuppam.	From Cawnpore.	From Shahajanpur.	Total.	From Hoshiarpur.	From Amritsar.
1	2	3	4	5	6	7
	Gallons.	Gallons.	Gallons.	Gallons.	Mds. s. t.	Mds. s. t.
Rectified spirit ...	10	69	.....	79	.....	.....
Brandy ...	.....	1,800	3,293	5,093	.....	.....
Whisky ...	.....	129	1,332	1,461	.....	.....
Rum ...	.....	778	1,125	1,903	.....	.....
Bhang ...	.....	.....	.....	.....	164 17 60	.....
Charas ...	.....	.....	.....	.....	187 29 16	38 39 29

Description of excisable articles.	Exports.					
			Duty paid.		In bond.	
	From Rawalpindi.	Total.	To	Total.	To	Total.
1	8	9	10	11	12	13
	Mds. s. t.	Mds. s. t.				
Rectified spirit ...	.....	.....	.....	.....	.....	.....
Brandy ...	.....	.....	.....	.....	.....	.....
Whisky ...	.....	.....	.....	.....	.....	.....
Rum ...	.....	.....	.....	.....	.....	.....
Bhang ...	.....	164 17 60	.....	.....	.....	.....
Charas ...	4 27 13	231 14 58	.....	.....	.....	.....

S. R. ARTHUR,

Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000				
		Distillery system.			Distillery system.		Country spirit.			Opium.		Hemp drugs.		Country spirit.			Opium.	
	Out-still system.			Out-still system.			Out-still area.	Distillery area.						Out-still area.	Distillery area.			
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
1	2	3		4	5		6	7		8		9		10	11		12	
1. Ahmedabad	...	6	3,810	...	251	576	...	3	119	5	37	5	181	...	6	5	4	17
2. Kaira	...	4	1,591	...	76	615	...	2	16	7	16	10	90	...	11	12	7	11
3. Panch Mahals	...	6	1,600	...	30	292	...	3	21	8	35	11	210	...	13	21	7	12
4. Broach	...	4	1,463	...	54	252	...	2	52	4	52	1	146	...	18	11	12	11
5. Surat	...	5	1,648	...	141	513	...	3	9	7	117	7	164	...	12	33	5	2
6. Thana	...	15	3,558	...	72	810	...	7	9	8	320	5	180	...	...	25	1	...
7. Bombay	...	22	...	...	979	...	...	0·1	...	1·8	...	0·6	...	...	24	...	1	...
8. Kolaba	...	14	2,117	...	37	557	...	1	21	2	214	2	178	...	32	18	16	2
9. Ratnagiri	...	4	3,994	...	35	1,168	...	4	18	6	415	315	157	...	1	12	7	1
10. Kanara { B. Ghat / A. Ghat }	...	46	3,899	...	63	367	...	4	62	5	226	4	453	...	17	19	14	6
11. Dharwar	...	17	4,585	...	60	966	...	2	37	4	153	3	73	...	1	12	1	2
12. Belgaum	...	16	4,633	...	42	901	...	4	59	8	353	8	139	...	9	8	4	1
13. Bijapur	...	5	5,664	...	60	812	...	7	109	1	814	1	300	...	11	6	4	8
14. Sholapur	...	63	4,478	...	135	633	...	7	208	10	121	13	172	...	6	3	4	5
15. Satara	...	5	4,620	...	41	1,040	...	1	107	1	120	1	141	...	9	4	7	4
16. Poona	...	130	5,209	...	246	825	...	5	186	6	187	5	186	...	11	3	10	3
17. Ahmednagar	...	32	6,554	...	124	831	...	...	331	...	103	...	150	...	...	2	...	6
18. Nasik	...	7	5,843	...	52	853	...	5	57	2	137	3	157	...	6	4	4	...
19. West Khandesh	1,443	7	3,941	21	59	500	289	2	46	3	127	3	207	...	6	14	3	5
20. East Khandesh	...	2	4,648	...	129	905	...	1	40	2	55	3	84	...	86	12	63	9
Total ...	1,443	420	74,055	21	2,686	13,406	289	...	...	...	...	...	...	...	...	...	...	...

Name of District.	Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (vide column 33 of Imperial Return I).
					Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	13													
1	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	25
1. Ahmedabad	4	3	12·35	·91	·41	5·89	1·62	7·51	32·32	7·83	40·15	12·0	2·49	14·49	1·34
2. Kaira	7	2	7·59	·43	·17	3·03	·92	3·95	41·82	7·53	57·62	3·12	4·90	8·02	0·58
3. Panch Mahals	7	1	23·64	·68	·13	2·26	·86	3·12		8·27		2·92	2·63	5·55	0·81
4. Broach	7	4	26·22	·80	·32	5·77	·95	6·75	23·68	5·20	28·88	5·51	4·44	9·95	2·11
5. Surat	5	2	43·18	·15	·30	4·58	·80	5·38	23·84	6·60	30·64	8·49	4·34	12·83	3·41
6. Thana	2	...	33·25	·05	·09	6·74	1·20	7·94	23·92	8·44	32·36	3·76	5·39	9·15	2·98
7. Bombay	3	...	60·86	1·50	2·06	8·94	1·91	11·85	24·08	4·32	28·40	16·05	1·78	17·83	3·47
8. Kolaba	16	2	20·77	·05	·11	6·14	1·01	7·15	23·75	10·44	34·19	4·43	10·25	14·68	1·54
9. Ratnagiri	1	1	5·88	·007	·05	4·15	2·34	6·49	23·03	4·55	27·58	6·35	7·51	13·86	0·62
10. Kanara { B. Ghat / A. Ghat }	17	2	9·19	·02	·21	2·98	·65	3·63	23·83	2·20	26·03	3·77	9·44	13·21	0·72
						8·56	·26	8·82							
11. Dharwar	1	6	9·39	·04	·33	8·85	1·29	10·14	24·00	5·97	29·97	11·77	16·86	28·63	1·31
12. Belgaum	4	3	7·06	·037	·18	8·56	·73	9·29	24·49	6·06	30·55	5·88	11·04	16·92	0·90
13. Bijapur	4	2	4·47	·02	·14	7·68	·87	8·55	24·35	15·82	40·17	7·91	19·87	27·78	0·66
14. Sholapur	3	4	5·67	·75	·39	7·73	1·78	9·51	23·71	11·06	34·77	7·85	18·82	26·67	1·02
15. Satara	7	3	3·36	·15	·49	7·77	1·98	9·75	23·56	12·53	36·09	7·46	5·64	13·10	0·45
16. Poona	12	3	16·13	·53	·60	8·68	1·08	9·76	23·63	13·79	37·42	14·96	11·03	25·99	2·02
17. Ahmednagar	...	4	3·74	·67	·24	8·73	1·17	9·90	23·71	14·28	37·99	16·24	18·66	34·90	0·68
18. Nasik	4	...	12·06	·23	·36	6·70	1·58	8·28	23·85	12·82	36·67	8·09	8·58	16·67	1·16
19. West Khandesh	3	3	32·26	·19	·10	5·12	·75	5·87	23·74	8·07	31·81	6·80	13·07	19·87	1·91
20. East Khandesh	41	6	44·84	·39	·20	6·28	1·63	7·91	23·46	5·03	28·49	7·20	7·91	15·11	1·32
Total ...	...	...	16·48	·35	·37	6·77	1·33	8·10	24·71	8·46	33·17	11·69	7·30	18·99	1·72

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

No. Exc.—128 of 1918.

Revenue Department.

Office of the Commissioner in Sind,
Government House, Karachi, 25th October 1918.

Memorandum.

The Commissioner in Sind has the honour to submit the report prepared by the Assistant Commissioner, Salt, Excise and Opium in Sind, on the administration of the Sind Excise Department for the year 1917-18.

2. In addition to the changes noticed in paragraph 3 of the report, the cocaine license forms E and F were revised, *vide* Government Order No. 2219, Revenue Department, dated the 5th March 1918. The rules for the bottling of foreign liquor were also prescribed by the Commissioner in his No. Exc.—250, dated the 21st May 1917.

Country spirits.

3. The consumption of country spirits fell from 203,000 to 196,000 proof gallons. Except in Karachi city the consumption decreased everywhere in the province. The decrease is due to the following causes :—

(1) increased selling prices ;

(2) prevalence of plague at Hyderabad, Sukkur, Larkana and Jacobabad ;

(3) occasional suspension of business on account of the scarcity of liquor due to restricted booking of traffic ; and

(4) closure of certain liquor shops during the year.

Foreign liquor.

4. The importations by sea of foreign liquors dropped still further from 597,200 gallons in 1915-16 and 546,700 gallons in 1916-17 to 394,600 gallons during the year, the decrease being due to the war and the shortage of tonnage.

Sales, however, increased from 120,000 to 278,000 gallons. The increase occurs principally under fermented liquors and the Karachi district alone is responsible for 135,000 gallons. The increased demand is due to the large numbers of British troops temporarily stationed in Karachi. The increase under the remaining heads, viz., wines, liqueurs and spirits, is due to the demand of the Commissariat Department for local War Hospitals and exports to Mesopotamia.

Intoxicating drugs.

5. The consumption of drugs during the year as compared with that of the previous year is as under :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1916-17	111,700	6,200	1,200
1917-18	92,400	4,300	1,300

The decrease in sales of bhang is attributed to higher selling prices owing to bad crops following an unprecedented flood, and partly to the prevalence of plague. The decrease in the sales of charas is due to the deliberate policy which is being pursued by Government to suppress this drug, and in accordance with which (1) the duty was raised from Rs. 20 to Rs. 30 a seer, and (2) 39 more shops were closed. The increase in the consumption of ganja is attributed to its having been used as a substitute for charas.

Cocaine.

6. The recorded sales of cocaine dropped from 53 ounces in 1915-16 and 45 ounces in 1916-17 to 39 ounces during the year. The bulk of these sales occurred from the premises of licensed physicians and chemists in Karachi. The import by sea dropped from 60 to 23 ounces. No case of illicit trade was brought to light.

Opium.

7. The licit sales of opium were 9,200 seers against 8,900 seers in the previous year. The increase is reported to be due partly to Chinese crews purchasing opium for their

own use and in some cases for trade, and partly to a more prosperous year in the Desert Division of the Thar Parkar district.

Financial results.

8. The gross revenue amounted to Rs. 27,98,000 against Rs. 24,07,000, representing an increase of nearly 4 lakhs over that of the previous year. The increase occurred in the still-head duty and the license fees of country liquor in the proportion of half to half. The net revenue after deducting the total expenditure debitable to 7—Excise amounted to Rs. 26,69,000 against Rs. 22,94,000 in the previous year.

9. The manufacture of liquor at Kotri was stopped in January last owing to the dismantling of the plant and machinery. The Deputy Commissioner of Excise, Bombay Presidency, paid a visit in March 1918 to discuss the arrangements for the installation of an up-to-date plant. Pending the grant of a contract to a successful tenderer the spirit for consumption in Sind is brought from Amritsar and Cawnpore.

10. During the year the Intoxicating Drugs Warehouse at Bubak was flooded owing to very heavy rains. This resulted in the collapse of all the kacha buildings. Nine hundred and thirty-nine maunds of bhang were damaged and destroyed.

11. The scheme for the revision of the Excise establishment is receiving the Commissioner's careful attention.

12. The main features of the administration of the year are the continued rise in the Excise revenue accompanied by a falling off in consumption of country spirits. The measures taken to restrict the use of charas have resulted in a contraction of the consumption of this drug which has now fallen from 17,500 seers in 1910-11 to 4,290 seers in 1917-18. One hundred and twenty-one shops have been closed since 1st April 1914.

13. The work of the Department has been very satisfactory; and the Commissioner concurs with the Collector of Karachi in his appreciation of the services of Mr. Thurley, who has discharged the heavy responsibilities of the Karachi city with zeal and success.

H. S. LAWRENCE,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

No. E.—1232 OF 1918-19.

EXCISE DEPARTMENT.

From

J. LAMB, ESQUIRE,
Assistant Commissioner of Salt, Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND.

Assistant Commissioner's Office,
Karachi, 2nd October 1918.

Sir,

I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department of the Province of Sind for the financial year 1917-18.

Introduction.

Personnel of the Department.

2. The charge of the Department was held by the following officers during the year :—

Mr. G. Birch from 1st to 3rd April 1917 and 16th September to 16th December 1917.

Mr. H. Mc. M. Smith from 4th April to 15th September 1917.

Mr. J. Lamb from 17th December 1917.

Changes introduced during the year.

3. The following important changes were effected during the year in the Excise system and arrangements :—

(*a*) The still-head duty on country spirit was enhanced as per Government Resolution No. 3609, dated 23rd March 1917.

(*b*) The duty on charas was enhanced from Rs. 20 to Rs. 30 per seer with effect from 1st April 1917.

(*c*) The Kotri distillery continued to manufacture and supply spirit for the Province upto the end of January 1918 when the work was stopped to allow of the erection of an up-to-date plant and the introduction of improved methods of manufacture. This necessitated a contract for the supply of spirit for consumption in Sind being entered into with the Amritsar Distillery Company.

(*d*) The raising of issue rate of country liquor and the maximum selling price by 8 annas and 12 annas per gallon respectively in the case of strong spirit (15° U. P.) only with effect from 1st January 1918 to compensate for the additional cost incurred by Government in consequence of having to transport the spirit from Amritsar by passenger train owing to the restrictions on booking by the goods train.

(*e*) Abolition of the $7\frac{1}{2}$ per cent. *ad valorem* excise duty on denatured spirit manufactured in, and imported from, Native States declared to be foreign territory under the Indian Tariff Act.

(*f*) Remission, subject to certain conditions, of the excise duty on rectified spirit of Indian-manufacture whether produced in British India or Native States, when such spirit is used for industrial purposes.

(*g*) The sale of bala golis was brought within the operation of the Opium Act and a form of license was prescribed for the sale of the same.

(*h*) The policy of the previous year of closing shops licensed for the retail vend of charas was continued and 40 such shops were closed during the year, Larkana District contributing 24 of this number. One shop was reopened at Mirpurkhas in the Thar and Parkar District.

(*i*) Certain amendments were made in the licenses for the sale of foreign liquor in Sind (Government Order No. 5461, dated 2nd May 1917). Among the important alterations made under this Government Order the

sales to the public and to the trade have been separated and persons under sixteen years of age have been prohibited from remaining on licensed premises.

Revenue.

4. The following table exhibits the total realization of revenue from liquor, intoxicating drugs and opium during each of the last 5 years :—

Head of Revenue.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Intoxicating Drugs ...	4,77,559	4,98,871	5,08,206	4,93,279	4,83,354
2. Foreign and other liquors dutiable at tariff rates ...	33,429	35,243	53,999	43,899	17,219
3. Country spirit ...	14,37,332	14,04,503	14,58,354	15,02,226	18,98,449
4. Toddy ...	1,072	1,442	936	1,413	1,435
5. Opium ...	3,15,173	3,74,493	3,47,934	3,60,514	3,93,431
6. Miscellaneous ...	5,734	12,716	5,188	5,608	4,174
Total ...	22,70,299	23,27,268	23,74,617	24,06,939	27,98,062

The increase of Rs. 3,91,123 over the figures of the previous year is arrived at as under :—

	Rs.	Rs.
(1) Under country spirit	3,96,223	
(2) Under toddy	22	
(3) Under opium	32,917	
Total increase ...		4,29,162
Deduct decrease—		
(1) Under intoxicating drugs ...	9,925	
(2) Under foreign liquor	26,680	
(3) Under miscellaneous	1,434	
Total decrease ...		38,039
Net increase ...		3,91,123

Country spirit.

5. The figures in columns 2 to 5 of Imperial form IV represent issues from the Distillery and the Bonded Warehouses.

The actual sales of country spirit in the districts of the Province during the past two years were :—

	Proof gallons. 1916-17.	Proof gallons. 1917-18.
Karachi	76,061	86,866
Hyderabad	50,942	43,707
Nawabshah	14,882	12,760
Thar Parkar	7,739	7,460
Larkana	25,093	20,067
Sukkur	20,382	18,961
Upper Sind Frontier	7,796	6,588
Total ...	2,02,895	1,96,409

It will be seen from these figures that there has been a decrease of 6,486 proof gallons in the consumption of liquor throughout the Province. With the exception of the Karachi district which shows an increase of 10,805 proof gallons, all districts have contributed to the decrease. The reasons for the variations are as under :—

Karachi District.

The increase in the consumption was confined to the Karachi town which alone accounts for a rise of 13,180 proof gallons. In the rural tracts the consumption decreased by 2,375 proof gallons and thus the net increase works

out to 10,805 proof gallons, of which 4,913 proof gallons was under weak spirit and 5,892 proof gallons under strong spirit.

This increase as a whole may be attributed to the expensiveness of foreign liquor, the influx of several persons from plague infected towns such as Shikarpur and Hyderabad and to better wages earned by the labouring class.

The consumption of mhowra spirit which was obtained from Uran increased by 8,522 proof gallons as compared with the previous year. While under molasses spirit obtained from Kotri, Amritsar and Cawnpore the increase was 2,283 proof gallons.

The Uran mhowra spirit was obtained more regularly than Amritsar and Cawnpore molasses spirit which suffered heavy delays in transit by rail.

This is the cause of the advance of the mhowra over the molasses spirit.

These figures do not truly indicate the actual requirements of the liquor consuming public, inasmuch as the public had to avail themselves of the description of the spirit available for issue in the Warehouse.

Hyderabad District.

There was a decrease of 7,816 proof gallons under molasses spirit and an increase of 581 proof gallons under mhowra liquor, the net decrease being 7,235 proof gallons. The Collector attributes the decrease in the consumption of molasses liquor as partly due to the prevalence of plague in many parts of the district and partly to the necessity of economy on account of general rise in prices and partly due to the supplies from Amritsar being short during the last quarter of the year and to consignments in transit suffering heavy delays on the Railway. The increase in the consumption of Uran liquor is partly due to the presence of a large number of Regimental followers in Hyderabad and partly to shortage of molasses liquor.

Nawabshah District.

The decrease of 2,122 proof gallons following on a decrease of 1,365 gallons last year is reported by the Collector to be due to :—

(1) the complete closure during the year of 3 liquor shops, viz., at Bhiria, Sakrand and Shahpur; and

(2) suspension of business in some shops for short periods from December 1917 onwards on account of the difficulty in getting supply of liquor owing to shortages of stocks at the Bonded Warehouse.

Thar Parkar District.

The decrease of 279 proof gallons which is slight is due to the general scarcity of liquor at the Warehouse in the last quarter.

Larkana District.

The decrease of 5,026 proof gallons the Collector attributes partly to plague at Larkana and partly to increased selling prices.

Sukkur District.

The decrease of 1,421 proof gallons is attributed by the Collector chiefly to the prevalence of plague throughout the district and partly to the Amritsar liquor not being to the taste of the Sind people.

Upper Sind Frontier District.

The decrease amounts to 1,208 proof gallons which is attributed to the (1) restricted booking of traffic by Goods Train and (2) evacuation of the town of Jacobabad owing to the prevalence of cholera and plague.

The average consumption per head of population in the Province works out to 2·68 drams against 2·77 drams in the preceding year.

Contract supply system.

6. The contract supply system continued in force for the eighth year and the contract for the manufacture of country spirit from molasses at the Kotri Distillery and its supply to retail vendors was given to the previous year's contractors for a period of 8 months ending 30th November 1917.

The number of stills licensed in the Distillery at Kotri was 25 (22 worm and 3 pot stills) and the capacity of these was 4,573 gallons. These stills worked in full upto 30th November 1917 when the contract expired.

In order, however, to work off a small surplus stock of molasses and ingredients which remained with one of the contractors, permission was granted to him to continue manufacture and during December and January, 18 and 12 stills respectively were worked.

The total quantity of liquor manufactured at the Kotri Distillery during the 10 months ending 31st January 1918 is shown in the subjoined table :—

Contract area.	Plain spirit.				Flavoured spirit.			
	40° U.P.	15° U.P.	O. P.	L. P.	40° U.P.	15° U.P.	O. P.	L. P.
	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.
Karachi district ...	325 42	1,050 0	...	...	75 6	33,169 18	...	...
Hyderabad, Nawabshah, and Thar Parkar districts.	390 6	923 42	...	...	230 0	48,163 36	...	...
Sukkur, Larkana and Upper Sind Frontier districts.	321 26	1,912 12	...	...	502 39	29,232 24	...	....
Total 1917-18 ...	1,037 26	3,886 6	...	...	807 45	1,10,565 30	...	...
Total 1916-17 ...	1,971 36	7,519 18	...	7 6	892 47	2,02,254 2	...	...

The approximate cost of manufacturing liquor at issue strengths, as reported by the contract distillers, is compared below with that of the previous year.

These figures, which may be taken for what they are worth, show that the contractors worked at a loss.

	1916-17.		1917-18.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Plain liquor, per gallon	1 0 5	1 8 3	1 3 3	1 9 3
Flavoured liquor, per gallon	1 1 1	1 8 8	1 3 6	1 10 6

Molasses imported from Java was chiefly used as the distilling base, but owing to the shortage of tonnage and the difficulty of obtaining such molasses a limited quantity of Indian molasses was resorted to. The flavouring ingredients used in the manufacture of this spirit were obtained, as usual, from the Persian Gulf, Ceylon, Kashmir, Afghanistan and from parts of the Presidency including Sind. These articles are not subject to local octroi duty, having been exempted under Government Resolution, General Department, No. 4381, dated 11th August 1897.

As desired in Government Order, Revenue Department, No. 13980, dated 20th November 1917, arrangements were made for the import of country spirit from other Provinces to take the place of the Kotri spirit, on the closure of the distillery, and a contract was entered into with the Amritsar Distillery Company of Amritsar for a period of one year, in the first instance commencing from 1st November 1917 at the rate of Rs. 1-4-0 and Rs. 1-2-6 per proof gallon of flavoured and plain spirit respectively F. O. R. Amritsar station.

Shortly after entering into this arrangement, restrictions for booking the spirit by goods train were imposed and all supplies had to be brought in by passenger train at an enhanced cost of railway freight. The company at this stage made a concession in their rate and agreed to charge a reduced rate of Rs. 1-3-0 and Rs. 1-1-6 per proof gallon of flavoured and plain spirit respectively when the spirit was conveyed by passenger train.

To make up for the increased cost of the spirit the issue rate and the maximum selling prices of strong spirit (15° U. P.) were enhanced with effect from 1st January 1918.

Soon after owing to the distillery experiencing severe difficulties in obtaining the raw materials by rail and in consequence of having to convey these by road for long distances at heavy cost, the supply contractors on making a request were given an advance of annas 2 per proof gallon on all spirit manufactured from such material and this enhanced rate affected 9,395 proof gallons of spirit.

The total quantity of spirit imported from Amritsar during the five months ending 31st March 1918 amounted to 41,369 proof gallons.

Owing to a shortage of spirit from Amritsar and the delays in obtaining delivery from the railway, arrangements were made with the Indian Distillery Company, Cawnpore, who supplied 8,369 proof gallons of spirit at the rate of Rs. 1-5-0 per proof gallon of plain spirit F. O. R. Karachi and Hyderabad stations.

Messrs. D. C. Oomrigar and Company, Proprietors of Distillery No. 6, Uran, were given the contract for the supply of mhowra spirit to Karachi and Hyderabad districts at rates which in the case of plain and flavoured spirit of 15° U. P. were 3 pies less than in the previous year.

As the Amritsar Distillery quoted an F. O. R. Amritsar station rate, it was necessary to make local arrangements for taking delivery of liquor at receiving stations, transporting it to the Bonded Warehouses and there handling it till issued to retail vendors. The Kotri Distillers—Khan Bahadur Nusserwanjee R. Mehta and Messrs. Khiasing Gulabsing and Sons—entered into contracts, the former to work Hyderabad and Karachi warehouses and the latter to work Sukkur and Larkana, at the rate of Re. 0-4-6 per proof gallon issued during the month.

The following statement shows the sanctioned rates at which liquor was issued from the Kotri Distillery and the four Bonded Warehouses in Sind to retail licensees in the contract areas during the years 1916-17 and 1917-18 :—

Contract area.	Place of issue.	1916-17. Issue rate per gallon. Plain. 15° U.P.	1916-17. Plain. 40° U.P.	1916-17. Flavoured. 15° U.P.	1916-17. Flavoured. 40° U.P.	1917-18. Issue rate per gallon. Plain. 15° U.P.	1917-18. Plain. 40° U.P.	1917-18. Flavoured. 15° U.P.	1917-18. Flavoured. 40° U.P.
	Kotri and Amritsar Liquor.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
						1st April 1917 to 31st December 1917.			
Karachi district...	*Ex* Kotri distillery ...	1 7 0	0 15 3	1 7 6	0 15 6	1 7 0	0 15 3	1 7 6	0 15 6
	Ex Karachi warehouse ...	1 8 6	1 0 6	1 9 6	1 1 3	1 8 6	1 0 6	1 9 6	1 1 3
Hyderabad, Nawabshah and Thar Parkar districts.	*Ex* Kotri distillery ...	1 6 9	0 15 3	1 7 6	0 15 6	1 6 9	0 15 3	1 7 6	0 15 6
	Ex Hyderabad warehouse.	1 7 3	0 15 6	1 7 9	0 15 9	1 7 3	0 15 6	1 7 9	0 15 9
Sukkur, Larkana and Upper Sind Frontier districts.	*Ex* Kotri distillery ...	1 7 0	1 0 0	1 7 6	1 0 6	1 7 0	1 0 0	1 7 6	1 0 6
	Ex Sukkur and Larkana warehouses.	1 10 6	1 2 9	1 11 3	1 4 0	1 10 6	1 2 9	1 11 3	1 4 0
	Amritsar and Cawnpore Liquor.					1st January 1918 to 31st March 1918.			
Sind ...	*Ex* Karachi warehouse ...	...	...	...	...	2 0 6	1 0 6	2 1 6	1 1 3
	Ex Hyderabad warehouse.	...	...	...	...	1 15 3	0 15 6	1 15 9	0 15 9
	Ex Sukkur and Larkana warehouses.	...	...	...	...	2 2 6	1 2 9	2 3 3	1 4
	Mhowra Liquor.					1st April 1917 to 31st March 1918.			
Karachi and Hyderabad districts.	*Ex* Karachi warehouse ...	1 3 0	0 13 6	1 5 0	0 15 6	1 2 9	0 13 6	1 4 9	0 15

Toddy.

7. Toddy forms an insignificant item of the Excise Administration of the Province.

Sales during the past two years are contrasted below :—

	1916-17. Gallons.	1917-18. Gallons.
Karachi	4,122	4,448
Larkana	...	29
	4,122	4,477

The increase of 326 gallons in the sales of toddy in the Karachi district is due to the increased number of toddy producing trees available in Landhi and Malir of the Karachi taluka during the year under report. The consumption of toddy was confined to the towns of Karachi and Larkana. The farm in the Karachi district realized Rs. 1,425 against Rs. 1,413 or an increase of Rs. 12 which being slight calls for no remark. In Larkana a fee of Rs. 10 only was levied for the sale of toddy.

Intoxicating drugs.

8. Appendices H and I give all the available statistical information regarding hemp drugs. The cultivation of hemp was permitted in Deh Bubak of the Sehwan taluka in the Larkana district, the total area under cultivation being 110 acres and 18 gunthas as compared with 100 acres and 16 gunthas in the previous year.

Owing to the exceptional floods the crop sewn late in the season could not be reaped in the year under report. The quantity of bhang, the produce of the previous year and brought to accounts in this year, amounted to 3,113 maunds and 35 seers.

The total realization of revenue under "Intoxicating drugs" amounted to Rs. 4,83,354 against Rs. 4,93,279 in the previous year, giving a decrease of Rs. 9,925 as under :—

A decrease of Rs.	47,018	Nawabshah district.
Do.	5,150	Upper Sind Frontier district.
Do.	4,664	Larkana district.
Total ...	56,832	
Deduct an increase of Rs.	6,088	Karachi district.
Do.	2,856	Hyderabad district.
Do.	27,512	Thar Parkar district.
Do.	10,451	Sukkur district.
Total ... Rs.	46,907	
Net decrease ... Rs.	9,925	

The increase in the Karachi, Hyderabad and Sukkur districts is partly due to enhanced license fees, bid at the auction sales, and partly to the raising of the duty on charas, while the exceptionally heavy increase in the Thar Parkar district is due to the reopening of a charas shop at Mirpurkhas.

The large decrease in the Nawabshah and Upper Sind Frontier districts, which is accounted for under the head "Duty", is due to the retail licensees of these districts having imported duty paid drugs from wholesale vendors in other districts and to the closure of the four shops for the sale of charas in Nawabshah and three in the Upper Sind Frontier district. The decrease in the Larkana district is due to the closure of 24 charas shops during the year.

In the Karachi district the consumption of bhang and ganja shows an increase of 876 and 434 seers respectively, while the sales of charas indicate a decrease of 889 seers.

The increase in bhang is attributed to an influx of Shikarpuris and others into Karachi town, owing to the plague in Shikarpur and the high wages earned by the labouring class.

The decrease in charas is due to restrictive measures adopted by Government and this has given rise to the increase in the case of ganja.

The decrease of 3,551 and 194 seers in the consumption of bhang and ganja respectively in the Hyderabad district is reported by the Collector to be due to the prevalence of plague and the necessity for economy on account of a general rise in prices.

In the Nawabshah district the consumption of charas fell from 1,543 to 487, i.e., by 1,056 seers as compared with that of the previous year. This is due to the closure of four shops in the year under report, especially the one at Tando Adam, which owing to its situation on the railway line was the centre for the distribution of this drug to people of the adjoining districts of Hyderabad and Thar Parkar where the vend of charas was prohibited in the year 1916-17.

The sales of bhang also fell by 2,854 seers which is due to the closure of one shop and to the cultivators increasing their rates as a result of a considerable quantity of bhang damaged by the floods at Bubak.

The increase in the sales of ganja being slight calls for no remark.

In the Thar Parkar district the sales of bhang increased by 14 seers only and this requires no remark. The sales of ganja however declined by 97 seers. This decrease in the sales of ganja may be attributed to the fact that charas was allowed to be sold at Mirpurkhas in 1917-18 where the sales amounted to 1,030 seers. In the previous year (1916-17) the sale of charas was prohibited throughout the district, consequently the old charas smokers were driven to the use of ganja in that year.

Larkana district shows a decrease of 6,314 seers in the consumption of bhang and 481 seers in that of charas. This is due in the former case to bad crops following unprecedented floods and the consequent necessity for economy, while in the latter case to the closure of 24 shops and the rise of duty on the drug.

The sales of Ganja have however doubled and this is probably due to its having been used as a substitute for charas.

In the Sukkur district there is a decrease, compared with that of previous year, of 7,005 and 385 seers in bhang and charas respectively, which is due partly to increase in cost price of the drugs and partly to the desertion of the towns of Sukkur, Shikarpur and Rohri and also of several mofussil villages on account of plague.

The decrease of ganja is nominal.

The sales of bhang and charas in the Upper Sind Frontier district show a decrease of 457 and 94 seers respectively and the reasons for this are the evacuation of the town of Jacobabad on account of cholera and plague, the closure of three charas shops and to the enhancement of duty on charas.

The variation in the consumption of ganja is of little importance.

License fees on drugs fell from a total of Rs. 2,39,100 to 2,34,860 or by Rs. 4,240. Shops licensed for the sale of intoxicating drugs in the Province numbered 263 against 267 in the preceding year and 279 in the year 1915-16. Of this number only 33 shops were permitted to sell charas as against 72 shops in the previous year and to this may be attributed the decrease of Rs. 4,240.

The number of licenses granted during the year to chemists, druggists and medical practitioners for the sale of cocaine for *bonâ fide* medicinal purposes was 59 against 56 in the previous year.

The quantity of cocaine imported by sea into Karachi from foreign countries and the amount of duty levied thereon was :—

	Ozs.	Rs.
1916-17	60	87
1917-18	23	50

The quantities of confiscated cocaine received in the Custom House and issued during the year, and the balance available on 31st March 1918 were as under:—

	Ozs.	Grains.
Balance in hand on 1st April 1917	262	$375\frac{5}{32}$
Quantity received	...	...
Quantity issued	21	100
Balance available on 31st March 1918 ...	241	$275\frac{5}{32}$

The sale of cocaine was distributed as follows :—

By wholesale.

	Lb.	Ozs.	Drs.	Grs.
Karachi	1	5	13	$9\frac{11}{32}$

By retail.

Karachi	0	9	4	$29\frac{13}{32}$
Hyderabad	0	7	3	$32\frac{3}{4}$
Sukkur	0	0	4	$25\frac{13}{32}$
Total ...	1	5	4	$27\frac{9}{16}$

The remark of the previous year that the smuggling of cocaine is not carried on in Sind has been confirmed, for during the year no case whatever was brought to light.

Foreign spirits.

9. The following table gives the imports into Karachi of foreign spirits during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

	1916-17. Gallons.	1917-18. Gallons.
Ale, porter, cider and other fermented liquors	339,229	203,085
Brandy, whisky and other spirits (potable and non-potable).	165,319	160,740
Champagne and other sparkling wines	42,135	30,816

The figure of 160,740 in the above table is the total of figures given in columns 4 to 6 of Appendix F.

The decrease in the imports of fermented liquors, wines and spirits is due to the war and the shortage of tonnage.

The sales at licensed foreign shops were as under :—

District.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	181,010	5,814	409	34,435
Hyderabad	30,638	562	158	11,171
Nawabshah	133	37	30	564
Thar Parkar	179	61	33	770
Larkana	245	72	42	550
Sukkur	4,705	375	224	5,145
Upper Sind Frontier	65	28	11	292
Total, 1917-18 ...	216,975	6,949	907	52,927
Total, 1916-17 ...	76,610	4,052	828	38,575

There has been an increase in sales under all the heads and Karachi mainly has contributed to this.

In the Karachi district there has been an increase of 135,038 gallons in the sales of fermented liquors which is due to their cheapness and consequent consumption by all classes, especially by the Military. The brisk shipping during the year, bringing large numbers of European seamen whose principal beverage is beer, has also contributed to the increase.

The increase under the remaining heads, viz., wines, liqueurs and spirits, is due to the demands of the Commissariat Department for Local War Hospitals and exports to Mesopotamia.

Hyderabad district also shows an increase in the consumption of foreign liquor and this has mainly occurred in the Indian-made fermented liquor (beer) which owing to its cheapness has found favour with the people as a substitute for imported European liquors now sold at a prohibitive price.

In other districts of the Province, the sales, if compared with the previous year, vary slightly and therefore call for no special remarks.

Opium.

10. The issues of opium from the several Huzur treasuries and sub-depôts amounted to 9,326 seers against 8,894 seers in the preceding year and the amount realized by Government was Rs. 326,596 against Rs. 311,245. The prime cost of this opium was Rs. 1,02,597 while packing and conveyance charges amounted to Rs. 1,630. The balance in hand at the depôts at the end of the year was 3,935 seers and 24¾ tolas.

The total amount of opium consumed was 9,240 seers compared with 8,884 seers in the previous year, showing an increase of 356 seers which occurred mainly in Karachi and Thar Parkar districts.

The Collector of Karachi reports that the increase is due to Chinese crews purchasing opium for their own use and in some cases for trade also while the Collector of Thar Parkar attributes it to greater sales in the Desert Division where the year was more prosperous than its predecessor.

The rate of consumption per head was 0·21 tola against 0·20 tola in the previous year. The total Excise opium revenue on the basis of actual sales amounted to Rs. 3,88,277 against Rs. 3,70,889 in the preceding year, the increase of Rs. 17,388, being comprised as follows :—

Increase—

	Rs.
Under duty	3,560
Under license fees	3,134
Other items (including gain on sale-proceeds)	10,694
	17,388

It will be observed that there is an increase under all the heads and this is due to larger sales during the year under report than in the preceding year.

The total number of shops licensed during the year under review was 197 against 204 in the previous year. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and morphia for medicinal purposes was 85 against 69 in the year 1916-17.

11. Appendices M and N accompany.

Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year in several districts of the Province of Sind, and appendix N explains the difference between the collections of excise revenue as shown in the Accountant General's books and those given in appendix M.

Detections of Excise Offences.

12. During the year under report 109 cases under the A'bkári Act (10 relating to liquor and 99 to intoxicating drugs) and 61 under the Opium Act were sent up for trial. Of these, 92 A'bkári and 59 Opium cases ended in conviction.

Details of the nature of the offences, are given in Appendices O and P and a feature of the year's work has been the number of cases relating to charas detected, no less than 82 cases being reported against 51 in the previous year.

These figures show that the smuggling of charas—illicit possession and sale—is going on on an extensive scale and the staff have done satisfactory work and have the matter in hand.

Revenue and expenditure.

13. The gross revenue for the year contrasted with that of the previous year was 27,98, 062 against Rs. 24,06, 939 and the net revenue amounted to Rs. 27,65,506 against Rs. 23,76,238.

The causes of variation have been explained above.

The total expenditure on account of the combined Salt, Excise and Opium Department in Sind was Rs. 3,00,293-5-1, of which the portion debitable to 7—Excise amounted to Rs. 1,28,697-2-2.

Drunkenness.

14. The number of persons convicted for drunkenness was the same as last year, viz., 71, *vide* Appendix I. Of these 71, 69 were convicted by Courts in Karachi. Two licensees in the town of Karachi were punished for permitting drunkenness on the licensed premises, one having been fined Rs. 10 and the other debarred from holding any license for ever; the Agents' nokarnamas were suspended. Appendix II shows cases in the mofussil exclusive of municipal areas.

Breach of license conditions by licensees.

15. A number of irregularities on the part of the licensees of different Excise shops were reported by the Inspectors and were dealt with departmentally. In some cases the offences were compounded under section 55-A of the A'bkári Act.

Distillery training class.

16. Three Excise Inspectors from Sind attended the distillery training class held at Bombay during the month of August 1917.

Local advisory committees.

17. The number of local advisory committees remained the same as last year. The Collector of Karachi reports that no meeting of the local advisory committee for the town of Karachi was held during the year under report, but in several matters the members of the committee were consulted by circular references before passing final orders.

The Collector of Sukkur reports that during the year the Shikarpur and Rohri Committees met once while the Sukkur Committee met twice. The recommendations of the Shikarpur and Rohri Committees regarding the closing of a liquor shop in Shikarpur and opening of a beer shop in Rohri respectively were accepted and given effect to from 1918-19. The recommendations of the Sukkur Committee against the opening of a retail "On" license for the sale of foreign liquor for which an application had been made, against the reduction of the number of liquor shops and other minor points were accepted.

Sind Excise Intelligence Bureau.

18. The Sind Excise Intelligence Bureau which is in the immediate charge of a Superintendent worked under my personal supervision. The detections of excise cases and the results of the prosecutions in Courts were carefully watched by means of reports received from the excise officers and were scrutinized in detail in the Bureau.

Temperance movements.

19. During the year under report, no temperance conference was held anywhere in the Province. It may be mentioned, however, that most of the school masters pay special attention to the lessons on intoxicants occurring in the Textbooks and explain to the boys the evils of excessive drinking.

Bubak drugs warehouse.

20. Owing to exceptionally heavy rains and extensive floods coupled with violent winds the drugs warehouse at Bubak was flooded on the night of 4th September 1917, by the water over topping the bund on the northern side, and this resulted in the collapse of all the kutcha buildings.

The Warehouse Inspector Mr. Assadalli Kurbanalli and his establishment did excellent work in battling against the floods and it was due to their exertions that 527 maunds of bhang were saved from utter destruction. The whole stock of 1,466 maunds was removed to safety and, but for an unforeseen and unprecedented fall of rain, may have been saved. When the flood water entered the godown through the doors 939 maunds were wetted and on the appearance of the sun, this quantity was spread on house tops and all available space to be dried, but on the evening of the 9th idem heavy rain accompanied by high winds fell for 40 hours and damaged the bhang which had to be destroyed.

In the floods, the records, certain dead-stock articles of the office as well as personal effects of the establishment were lost.

Reorganization of Excise establishment.

21. A scheme for the revision of the Excise establishment is receiving attention at the Commissioner's hands and I cannot but remark, unhesitatingly, from the experience I have had since joining this Province, that the Excise arrangements throughout the whole Province are in urgent need of reorganization.

22. The working of the Kotri Distillery under Mr. P. Hannaghan was as satisfactory as it could possibly be under the exceptional conditions of work and the closure of the distillery is none too soon.

General remarks.

23. Mr. W. C. McDonald, Deputy Commissioner of Excise, Bombay Presidency, visited the Kotri Distillery on the 21st March 1918 to discuss the arrangements for the installation of an up-to-date and modern plant at this distillery.

Visit of the Deputy Commissioner, Excise, Bombay Presidency.

24. The Collector of Karachi writes :—" The Excise administration of the district has been carried on satisfactorily. In the town of Karachi Mr. E. L. Thurley has displayed a keen sense of duty and considerable detective ability in supervising the Excise traffic and in bringing the irregularities of the licensees to light. His advice and reports on various excise problems have been sound and helpful."

In the town of Hyderabad the Collector reports that the town excise duties have been well performed by Mr. H. Miles, Abkari Inspector, and the Excise establishment in the district have on the whole worked well.

Mr. Burhankhan, Superintendent, Excise Intelligence Bureau and Personal Assistant, has done useful work.

During the year the method of keeping the liquor warehouse accounts in terms of proof gallons was fully introduced at the Sukkur warehouse, where Mr. Culpeper has shown up as a promising officer and in the other warehouses arrangements were made to introduce the accounts with effect from the 1st April 1918.

25. Appendix E is not required as noted last year and statement L is blank. The remaining statements and returns accompany.

I have the honour to be,
Sir,
Your most obedient servant,
J. LAMB,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX I.

Statement showing convictions for drunkenness in the Municipal areas in the Province of Sind during 1917-18 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1915-16.		1916-17.		1917-18.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Karáchi District.								
Karáchi	159,270	59	3·7	65	4·1	69	4·3	
Kotri	7,256	1	1·4	2	2·8	...	...	
Hyderabad District.								
Hyderabad	75,964	...	...	...	...	...	...	
Tando Alláhyár ...	4,287	...	...	...	...	...	...	
Sukkur District.								
Sukkur	35,294	...	...	1	·28	...	...	
Shikárpur	53,944	3	·5	1	·19	2	·37	
Rohri	9,919	...	...	2	2·02	...	...	

APPENDIX II.

Statement showing cases of drunkenness in which convictions have been recorded for the financial year 1917-18.

District (Exclusive of municipal areas which are dealt with in Appendix I.	Convictions for drunkenness		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for this contravention of their license.	Fines realized.	Remarks.
	Occurring on licensed premises.	Occurring elsewhere.				
1	2	3	4	5	6	7
Karáchi	.....	69	.....	2	Rs. a. p. 399 8 0	One licensee was fined Rs. 10; the other prohibited from holding the license for ever. The agents' nokarnamas were suspended.
Hyderabad	.....	.....	.....	.....	...	
Nawábsháh	.....	.....	.....	.....	...	
Thar Párkar	.....	.....	.....	.....	...	
Lárkána	.....	.....	.....	.....	...	
Sukkur	.....	.....	.....	.....	...	
Upper Sind Frontier ...	.....	.....	.....	.....	...	

J. LAMB,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale foreign vend of foreign Spirits and Fermented Liquors in Sind during the year 1917-18.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented Liquors and malt liquors manufactured in India—Form No. 398-A.E. (Fee ranging from Rs. 100 to Rs. 300 per annum).									Licenses for wholesale vend of Spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
		Spirits and Fermented Liquors sold thereunder.									Quantity of spirits sold thereunder.			Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.								To other licensed Vendors.		To the public.		
		Imported.				Imported.												
	Number of licenses.	Wines.	Spirits.	Beer.	Beer made in India.	Wines.	Spirits.	Beer.	Beer made in India.	Number of licenses.	To other licensed Vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.									
Karáchi	23	(a) 14,960	83,404	129,012	22,366	2,734	(c) 11,178	16,609	75,725	...	...	...	...	...	...	...	...	(a) Includes 28 gallons Indian-made wines.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b) Includes 6,460 gallons Indian-made spirits.
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(c) Includes 1,112 gallons Indian-made spirits.
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	23	14,960	83,404	129,012	22,366	2,734	11,178	16,609	75,725	...	...	...	...	...	...	...	...	

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PROVINCIAL STATEMENT B.

Statistics of retail Vend and Consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1917-1918.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dâk Bungalow Licenses.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5.	6	7	8	9.	10	11	12	13
		Gals.	Gals.	Gals.						Gals.	Gals.	Gals.
Karáchi	25	3,199	18,890	35,291	...	...	...	...	18	288	2,314	51,050
Hyderabad	12	720	7,497	30,508	...	...	...	...	...	...	...	...
Nawábsháh	2	67	560	104	...	...	...	...	...	...	...	...
Thar Párkar	2	94	700	179	...	...	...	...	...	...	...	...
Lárkána	2	105	518	107	...	...	...	...	...	...	...	...
Sukkur	7	588	4,079	4,540	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	39	292	65	...	...	...	...	...	...	...	...
Total ...	51	4,812	32,536	70,794	...	...	...	...	18	288	2,314	51,050

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private Distilleries.							Spirits made in outstills.	
	Sold under Railway refreshment room License.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	2	43	336	...	2,010	2,751	106	...	...	...	...	...
Hyderabad	1	...	48	130	...	3,626	106	...	...	...	...	...	...
Nawábsháh	1	...	4	29	...	...	2	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	70	6	...	...	...	...	...	...
Lárkána	1	9	32	138	...	...	52	...	...	...	...	...	...
Sukkur	2	11	106	165	...	960	146	23	...	...	...	...	...
Upper Sind Frontier... ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	6	22	233	798	...	6,666	3,063	129	...	...	...	...	...

J. LAMB,

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APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, or (*b*) partly or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	...	...	...	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
Hyderabad ...	Hyderabad ...	1	1	(*a*) 1	Do. ...	9 a. m. ...	10 p. m.	
Lárkána ...	.....	...	...	...	.....	.....	.....	
Sukkur ...	Sukkur ...	2	4	(*a*) 4	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
	Rohri ...	1	1	(*a*) 1	Do. ...	9 a. m. ...	10 p. m.	
	Shikárpur ...	1	1	(*a*) 1	Do. ...	9 a. m. ...	10 p. m.	
Nawábsháh ...	.....	...	...	...	.....	.....	.....	
Thar Párkar ...	.....	..	...	...	.....	9 a. m. ...	10 p. m.	
Upper Sind Frontier .	.....	...	...	...	.....	9 a. m. ...	10 p. m.	

APPENDIX C.

Statement showing consumption of Country Spirit per head in Urban and Rural areas in several districts of the Province of Sind during the year ending 31st March 1918.

Serial No.	District.	District Headquarter town and towns of 10,000 population and over.				Rural areas (*i.e.*, districts excluding the towns and urban areas shown in columns 3 to 6).			Remarks.
		Serial number (with the name of the town).		Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3		4	5	6	7	8	9	10
1	Karáchi	1	Karáchi ...	159,270	75,106	22·64	...	...	...	
		2	Rural areas ...	...	...	...	362,451	11,760	1·55	
2	Hyderabad	1	Hyderabad ...	75,964	30,526	19·29	...	...	...	
		2	Rural areas ...	...	...	...	536,075	13,181	1·18	
3	Nawábsháh	1	Nawábsháh ...	1,886	1,010	26·0	...	...	...	
		2	Tando Adam ...	10,016	3,340	16·0	...	...	...	
		3	Rural areas ...	...	...	...	436,576	8,410	·92	
4	Thar Párkar ...	1	Urban areas ...	4,856	2,950	29·16	...	...	...	
		2	Rural areas ...	...	...	...	428,542	4,510	·50	
5	Lárkána	1	Lárkána ...	16,095	7,183	21·42	...	...	...	
		2	Rural areas ...	...	...	...	644,784	12,884	1·0	
6	Sukkur	1	Sukkur ...	35,294	8,538	11·61	...	...	...	
		2	Shikárpur ...	53,944	4,816	4·29	...	...	...	
		3	Rural areas ...	...	...	...	484,675	5,607	0·56	
7	Upper Sind Frontier	1	Urban areas ...	11,361	3,523	14·88	...	...	...	
		2	Rural areas ...	...	...	...	251,646	3,065	0·58	
					1,36,992			59,417		

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APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population; (3) the minimum revenue guaranteed in monopoly districts including Native States attached to them for A'bkári management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) maximum selling prices per gallon of Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1917-18 and also similar information for important towns or area of such districts for the same year.

1	2	3	4	5		6		7			8			9	
Serial No.	District.	Area.	Population.	Consumption of Country Spirit in terms of proof. 1917-18. Total.	1917-18. Rate per head of Population.	Average of previous 5 years. Total.	Average of previous 5 years. Rate per head of Population.	Actual realizations. Still-head Duty.	Actual realizations. Deficiency.	Actual realizations. Total.	Other Receipts on account of Country Spirit (including out-stills, miscellaneous fees). License Fees.	Other Receipts on account of Country Spirit (including out-stills, miscellaneous fees). Other receipts	Other Receipts on account of Country Spirit (including out-stills, miscellaneous fees). Total.	Total realizations. 1917-18.	Total realizations. Average of previous five years.
		S. miles.		Gallons.	Drams.	Gallons.	Drams.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
1	Karáchi	11,971	521,731	86,886	7·99	74,695	6·87	6,10,741	...	6,10,741	2,24,822	...	2,24,822	8,35,563	5,08,407
2	Hyderabad	4,643	612,039	43,707	3·43	55,355	4·34	3,13,615	...	3,13,615	1,00,754	3,470	1,04,,224	4,17,839	3,90,539
3	Nawábsháh	3,890	448,478	12,760	1·37	17,795	1·90	1,10,062	...	1,10,062	26,626	303	26,929	1,36,991	1,19,668
4	Thar Párkar	13,637	433,398	7,460	0·83	9,431	1·04	55,990	...	55,990	11,624	44	11,668	67,658	65,554
5	Lárkána	5,051	660,879	20,067	1·46	25,275	1·84	1,43,622	...	1,43,622	45,463	1	45,464	1,89,086	1,67,531
6	Sukkur	5,600	573,913	18,961	1·59	20,888	1·75	1,37,746	...	1,37,746	52,670	87	52,757	1,90,503	1,40,648
7	Upper Sind Frontier ...	2,672	263,007	6,588	1·20	7,795	1·42	48,656	...	48,656	12,840	38	12,878	61,534	51,690
	Total ...	47,464	3,513,435	196,409	2·68	211,234	2·89	14,20,432	...	14,20,432	4,74,799	3,943	4,78,742	18,99,174	14,43,857

1	2	10						11				12				13
Serial No.	District.	Maximum selling prices per gallon. Mhowra or Molasses Spirit. 40° U. P. Plain.	40° U. P. Flavoured	15° U. P. Plain.	15° U. P. Flavoured.	Toddy Spirit. 60° U. P.	Toddy Spirit. 40° U. P.	Incidence per proof gallon of 1917-18. Still-head Duty.	1917-18. License Fees.	1917-18. Other receipts.	1917-18. Total.	Average of previous 5 years. Still-head Duty.	Average of previous 5 years. License Fees.	Average of previous 5 years. Other receipts.	Average of previous 5 years. Total.	Remarks.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi		Upto 31st December 1917.					7 0 6	2 9 5	...	9 9 11	5 11 7	1 1 4	...	6 12 11	
2	Hyderabad	6 12 0	7 8 0	9 0 0	9 12 0			7 2 10	2 4 11	0 1 3	9 9 0	5 13 10	1 1 4	0 1 9	7 0 11	
3	Nawábsháh							8 10 0	2 1 5	0 0 5	10 11 10	5 9 7	1 1 11	0 0 1	6 11 7	
4	Thar Párkar		From 1st January 1918.					7 8 1	1 8 11	0 0 1	9 1 1	5 14 8	1 0 6	0 0 1	6 15 3	
5	Lárkána	6 12 0	7 8 0	9 12 0	10 8 0			7 2 6	2 4 3	...	9 6 9	5 11 5	0 14 8	...	6 10 1	
6	Sukkur							7 4 3	2 12 5	0 0 1	10 0 9	5 10 9	1 0 11	0 0 1	6 11 9	
7	Upper Sind Frontier ...							7 6 2	1 15 2	0 0 1	9 5 5	5 11 5	0 14 4	...	6 9 9	
	Total ...	...	...	...	...	...	...	7 3 9	2 6 8	0 0 4	9 10 9	5 12 0	1 0 11	0 0 5	6 13 4	

J. LAMB,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

STATEMENT D.

Memorandum of Country Spirit Consumption, etc., in certain large towns during the year 1917-1918.

1	2	3	4				5	6	7	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations, still-head duty.	License Fees.	Total Realizations.	
			1917-1918.		Average of previous 5 years.				1917-1918.	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	159,270	75,106	22·64	58,946	17·76	5,19,158	1,15,070	6,34,228	4,00,602
2	Hyderabad ...	75,964	30,526	19·29	37,314	23·58	2,13,954	75,729	2,89,683	2,47,039
3	Lárkána ...	16,095	7,183	21·42	9,364	27·93	52,078	14,427	66,505	61,109
4	Sukkur ...	35,294	8,538	11·61	9,130	12·42	63,650	17,860	81,510	61,650
5	Shikárpur ...	53,944	4,816	4·29	5,641	5·02	27,534	11,805	39,339	38,125
	Total ...	340,567	126,169	17·78	120,395	16·97	8,76,374	2,34,891	11,11,265	8,08,525

1	2	8				9			10			11
Serial No.	Towns.	Maximum selling price of Mhowra and Molasses Spirit per gallon.				Incidence per proof gallon of						Remarks.
		40° U. P.		15° U. P.		1917-18.			Average of previous 5 years.			
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	6 12 0	7 8 0	9 12 0	10 8 0	6 14 7	1 8 6	8 7 1	5 10 6	1 2 2	6 12 8	
2	Hyderabad ...	6 12 0	7 8 0	9 12 0	10 8 0	7 0 2	2 7 8	9 7 10	5 8 6	1 1 5	6 9 11	
3	Lárkána ...	6 12 0	7 8 0	9 12 0	10 8 0	7 4 0	2 0 2	9 4 2	5 9 5	0 15 0	6 8 5	
4	Sukkur ...	6 12 0	7 8 0	9 12 0	10 8 0	7 7 3	2 1 6	9 8 9	5 10 8	1 1 4	6 12 0	
5	Shikárpur ...	6 12 0	7 8 0	9 12 0	10 8 0	5 11 6	2 7 2	8 2 8	5 10 10	1 1 4	6 12 2	
	Total ...	...	...	...	...	6 15 2	1 13 9	8 12 11	5 9 10	1 1 7	6 11 5	

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Excise and Opium in Sind.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Indian-made Liquors excised at Tariff rates in each District of the Province of Sind during the year 1917-18.

Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wines and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1917-18	203,085	30,816	1,595	150,491	8,654
1916-17	339,229	42,135	1,598	150,748	12,973
Karáchi	181,010	5,814	409	34,435	3,345
Hyderabad	30,638	562	158	11,171	106
Nawábsháh	133	37	30	564	2
Thar Párkar	179	61	33	770	6
Lárkána	245	72	42	550	52
Sukkur	4,705	375	224	5,145	231
Upper Sind Frontier	65	28	11	292	7
Total { 1917-18 ...	216,975	6,949	907	52,927	3,749
Total { 1916-17 ...	76,610	4,052	828	38,575	7,209

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APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured *Spirits passed into consumption during the year 1917-18.*

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Quantity consumed locally.	Exported to other places.	Place of Production.	Provinces from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Gallons.					Gallons.		
United Kingdom ...	69	...	...	...	Baroda ...	35		
					Calcutta, Cawnpore and Rosa.	3,028	...	
Total ...	69	...	...	...	...	3,063	...	

J. LAMB,
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Excise and Opium in Sind.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer leviable on such drugs, (3) the Realizations on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1917-18.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total.	Per head.	Gánja.	Bháng.	Charas	Duty(a).	License Fees (b).	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	6,578	1·0	10	1	30	46,718	75,228	325	1,22,271	7 1 8	11 7 0	0 0 9	18 9 5	
2	Hyderabad ...	15,289	2·0	10	1	closed altogether.	17,773	27,838	2,481	48,092	1 2 7	1 13 2	0 2 7	3 2 4	
3	Nawábsháh ...	12,228	2·18	10	1	30	26,810	21,306	84	48,200	2 3 1	1 11 11	0 0 1	3 15 1	
4	Thar Párkar ...	4,467	·82	10	1	30	35,822	10,895	47	46,764	8 0 4	2 7 6	0 0 2	10 7 6	
5	Lárkána ...	26,756	3·24	10	1	30	45,221	39,274	125	84,620	1 11 0	1 7 6	0 0 1	3 2 7	
6	Sukkur ...	29,414	4·10	10	1	30	50,878	53,544	125	1,04,547	1 11 8	1 13 1	0 0 1	3 8 10	
7	Upper Sind Frontier.	3,320	1·01	10	1	30	11,264	11,027	44	22,335	3 6 3	3 5 2	0 0 3	6 11 8	
	Total ...	98,052	2·23	10	1	30	2,34,486	2,39,112	3,231	4,76,829	2 6 3	2 7 0	0 0 6	4 13 9	

(a) This is the duty on drugs consumed as shown in column 3.

(b) This is the fee bid by licensees in auction.

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Excise and Opium in Sind.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged in, and issued from, and the balance at, the Warehouse during the year ending 31st March 1918.

Name of Táluka in which permitted.	Cultivation.				Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year.			Excess during the year.	Balance at the Warehouse on the 1st April 1917.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total of columns 7 to 16.		
	Of Gánja.		Of Bháng.															
	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Charas.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng	Charas.	Gánja.	Bháng.	Charas
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak	A. g. 110 18	Government Warehouse, Bubak.	...	M. s. t. 3,113 35 0	...	M. s. t. 18 34 0	...	M. s. t. 727 35 60	...	...	...	...	...	M. s. t. 4,830 24 60	...

Name of Táluka in which permitted.	Intoxicating drugs removed from Warehouses during the year.									Balance at the Warehouse on 31st March 1918.			Warehouse rent.	Approximate selling price per maund exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			Bháng seed given to cultivators free of duty.	For destruction being useless.									
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan ...	...	M. s. t. 2,499 0 0	...	...	M. s. t. 32 0 0 (Baluchistán).	...	M. s. t. 28 9 20	...	M. s. t. 722 35 7	...	...	M. s. t. 578 20 33	...	Rs. a. p. 124 12 6	...	Ghundi Rs. 13 to Rs. 32. Arari Rs. 14 to Rs. 30. Kuto Rs. 4 to Rs. 14. Seed Rs. 20 to Rs. 30.	...	

J. LAMB,
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APPENDIX J.

Statement showing the quantities of Opium issued from the Local Government Depôts to the Opium Licensees of the several British Districts and Native States in Sind during the year 1917-18.

Serial No.	Name of District.	Issues from Government Depôts.			Remarks.
		British Licensees.	Native States.	Total.	
1	2	3	4	5	6
		Seers.		Seers.	
1	Karáchi	2,365	.....	2,365	
2	Hyderabad	1,956	.....	1,956	
3	Nawábsháh	669	.....	669	
4	Thar Párkar	1,611	.....	1,611	
5	Lárkána	1,055	.....	1,055	
6	Sukkur	1,416	.....	1,416	
7	Upper Sind Frontier	254	....	254	
	Total ...	9,326	.....	9,326	

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per seer of Opium consumed in each British District of the Province of Sind during the year 1917-18.

Serial No.	District.	Consumption of Opium.		Rate of Duty per seer.	Realizations.				Maximum selling price per seer.	Incidence on consumption per seer.				Remarks.
		Total.	Per head.		Duty (a).	License Fees (b).	Other items (c).	Total.		Duty.	License Fees.	Other items.	Total.*	
1	2	3		4	5				6	7				8
		Seers.	Tolas.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	2,190	·34	10	21,900	13,795	2,220	37,915	45	10 0 0	6 4 9	1 0 3	17 5 0	
2	Hyderabad	1,940	·25	10	19,400	14,860	1,940	36,200	45	10 0 0	7 10 7	1 0 0	18 10 7	
3	Nawábsháh	731	·13	10	7,310	4,219	731	12,260	45	10 0 0	5 13 0	1 0 0	16 13 0	
4	Thar Párkar ...	1,572	·29	10	15,720	8,785	1,573	26,078	45	10 0 0	5 9 5	1 0 0	16 9 5	
5	Lárkána	1,082	·13	10	10,820	8,812	1,082	20,714	45	10 0 0	8 2 4	1 0 0	19 2 4	
6	Sukkur	1,458	·20	10	14,580	10,686	1,458	26,724	45	10 0 0	7 5 3	1 0 0	18 5 3	
7	Upper Sind Frontier.	267	·08	10	2,670	1,595	267	4,532	45	10 0 0	5 15 7	1 0 0	16 15 7	
	Total ...	9,240	·21	10	92,400	62,782	9,271	1,64,453	45	10 0 0	6 12 8	1 0 1	17 12 9	
	Gain on sale-proceeds of opium ...							2,23,824						
	Total							3,88,277						

	Rs.
Karáchi gain on sale-proceeds ...	56,760
Hyderabad do. ...	46,944
Nawábshah do. ...	16,056
Thar Párkar do. ...	38,664
Lárkána do. ...	25,320
Sukkur do. ...	33,984
Upper Sind Frontier do. ...	6,096
Total ...	2,23,824

(a) This is the duty on opium consumed as shown in column 3. (b) These are actual fees for which shops were sold. Exclusive of the gain on sale proceeds of opium. (c) Inclusive of cost price of opium consumed.

J. LAMB,
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Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1917-18.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	9,03,492	...	9,03,492	8,62,771	...	8,62,771	40,720	...	1	1,28,739	9,91,510
2	Hyderabad ...	5,56,134	2,055	5,58,189	5,30,749	125	5,30,874	6,441	1,401*	19,473	43,863	5,74,737
3	Nawábsháh ...	2,13,057	1,240	2,14,297	1,99,723	1,052	2,00,775	9,391	188	3,943	8,629	2,09,404
4	Thar Párkar ...	1,73,960	...	1,73,960	(a) 1,67,960	...	(a)1,67,960	5,769	...	(b) 325	7,015	1,74,975
5	Lárkána ...	3,43,476	...	3,43,476	3,29,920	...	3,29,920	13,556	...	...	(c) 26,765	3,56,685
6	Sukkur ...	3,38,876	...	3,38,876	1,10,929	...	1,10,929	2,25,682	...	2,265	2,60,160	3,71,089
7	Upper Sind Frontier.	79,489	...	79,489	73,078	...	73,078	6,411	...	...	6,056	79,134
	Total ..	26,08,484	3,295	26,11,779	22,75,130	1,177	22,76,307	3,07,970	1,589	(b)26,007	4,81,227 (c)	27,57,534

* Remitted by Commissioner in Sind.
(a) Includes excess recovery of Rs. 94.
(b) This does not take into account the excess recovery of Rs. 94 shown in columns 5 and 7.
(c) Includes Rs. 8,690 on account of collections for other districts.

APPENDIX N.

Statement showing the difference between the Collections of Excise Revenue in the Accountant General's Books and those in Demand, Collection and Balance Statements for the year 1917-18.

	District.	Amount as per Treasury account.	Deduct		Net collections.	Add		Amount as per demands, collections and balance statements (columns 7 and 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	9,91,510	...	1,28,739	8,62,771	...	40,720	9,03,491
2	Hyderabad	5,74,737	...	43,863	5,30,874	...	6,441	5,37,315
3	Nawábsháh	2,09,404	...	8,629	2,00,775	...	9,391	2,10,166
4	Thar Párkar	1,74,975	...	7,015	1,67,960	...	5,769	1,73,729
5	Lárkána	3,56,685	8,690	18,075	3,29,920	...	13,556	3,43,476
6	Sukkur	3,71,089	...	2,60,160	1,10,929	...	2,25,682	3,36,611
7	Upper Sind Frontier...	79,134	...	6,056	73,078	...	6,411	79,489
	Total ...	27,57,534	8,690	4,72,537	22,76,307	...	3,07,970	25,84,277

J. LAMB,
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Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári Laws in each District of the Province of Sind detected by the Government Establishment under the heads (1) Offences relating to Liquor, (2) Offences relating to Hemp Drugs and (3) offences relating to cocaine during the year 1917-18.

District.	Cases Detected.																	Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.				Grand total.	
	Illicit Distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit Cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit importation, exportation or transportation.	Illicit possession	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	...	1	...	1	2	1	8	11	...	22	...	...	...	...	23	22
2. Hyderabad	...	...	...	1	...	1	2	...	16	6	...	24	...	...	...	...	25	22
3. Nawábsháh	...	...	1	...	...	1	1	...	8	...	...	9	...	...	...	...	10	9
4. Thar Párkar	...	...	...	1	...	1	...	...	10	*3	...	13	...	...	...	...	14	12
5. Lárkána	...	...	...	1	...	1	1	2	9	...	...	12	...	...	...	...	13	10*
6. Sukkur	...	2	3	...	...	5	1	3	4	5	...	13	...	...	...	...	18	15*
7. Upper Sind Frontier ...	...	...	...	...	...	...	3	1	...	2	...	6	...	...	...	...	6	2
Total, 1917-18 ...	...	2	4	4	...	10	10	7	55	27	...	99	...	...	...	...	109	92
Total for 1916-1917 ...	...	...	...	4	4	8	13	6	51	...	...	70	...	1	...	...	79	69

* One case is pending.

J. LAMB,
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Excise and Opium in Sind.

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1917-18.

District.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Punishment awarded.					Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transport of Opium.	Illegal import of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of License.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
													M. d.	M. d.	Rs. a p.	Rs.		
1. Karáchi	...	...	39	...	...	...	1	...	30	37	3	34	7 10	...	1,035 0 0	1,035	...	143 $\frac{1}{3}$ tolas Opium, 71$\frac{1}{2}$ tolas of Ohanduj.
2. Hyderabad	...	...	2	...	...	...	1	1	4	4	1	3	...	...	80 0 0	80	...	.....
3. Nawábsháh	...	...	3	...	...	...	...	...	3	3	1	2	...	0 16	10 0 0	10	...	.....
4. Thar Párkar... ...	...	...	20*	...	...	1	...	...	21	25	8	17	2 0	1 0	204 0 0	204	...	T. M. R. 71 9 6$\frac{1}{2}$
5. Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
6. Sukkur	...	...	1	...	...	1	...	...	2	2	...	2	...	...	70 0 0	70	...	T. gr. 1 59
7. Upper Sind Frontier.	...	...	...	...	1	...	...	...	1	1	...	1	...	...	10 0 0	10	...	$\frac{1}{2}$ tola.
Total, 1917-18 ...	...	...	55	...	1	2	2	1	61	72	13	59	...	...	1,409 0 0	1,409	...	.....
Total for 1916-17 ...	...	2	62	...	2	...	...	1	67	83	11	72	...	...	1,213 0 0	1,203	...	.....

* One case pending since last year.

J. LAMB,
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Excise and Opium in Sind.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	6,10,741	...	2,24,822	8,35,563	...	8,35,563	1	1,424	...	1,425	...	450	450	...	4,657	4,657
Hyderabad ...	3,13,615	3,218	1,00,754	4,17,587	...	4,17,587	...	...	...	...	...	1,024	1,024	...	7,725	7,725
Nawábsháh ...	1,10,062	...	26,626	1,36,688	...	1,36,688	...	...	...	...	...	...	...	...	576	576
Thar Párkar ...	55,900	...	11,624	67,614	...	67,614	...	...	...	...	...	...	...	...	102	102
Lárkána ...	1,43,622	...	45,463	1,89,085	...	1,89,085	...	10	...	10	...	...	...	...	(a) 4	4
Sukkur ...	1,37,746	...	52,670	1,90,416	...	1,90,416	...	...	...	...	...	1,663	1,663	...	431	431
Upper Sind Frontier ...	48,656	...	12,840	61,496	...	61,496	...	...	...	...	...	...	...	...	301	301
Total ...	14,20,432	3,218	4,74,799	18,98,449	...	18,98,449	1	1,434	...	1,435	...	3,137	3,137	...	13,796	13,796
Total of previous year ...	12,31,302	...	2,70,924	15,02,226	...	15,02,226	...	1,413	...	1,413	...	Not available.		...	43,899	43,899

(a) The license fees which are ordinarily recovered in the month of March were not paid till the close of the

I.—REVENUE.

Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						Licence fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,42,095	218	80,410	27,323	...	1,07,733	6,160	38,729	160	[illegible]	78,309	1,23,417	...	95	331	10,73,850	6,391	10,67,498
4,20,336	49	66,504	14,860	...	81,364	2,760	...	15,013	17,773	27,838	45,611	...	...	2,733	5,56,093	16,751	5,39,342
1,37,264	...	22,746	4,249	...	26,995	...	...	...	...	21,306	21,306	...	...	302	1,85,957	...	1,85,957
67,716	...	54,774	8,785	...	63,559	1,360	28,000	1,660	31,040	10,805	41,035	...	48	91	1,73,349	33	1,73,316
1,39,099	1	35,870	8,812	...	44,682	...	27,650	47,157	74,807	39,274	1,14,081	...	...	132	3,47,995	5,353	3,42,642
1,92,510	18	48,144	10,723	...	58,867	400	34,661	39,779	74,840	46,152	1,20,992	...	...	266	3,72,653	4,020	3,68,633
61,797	...	8,036	1,595	...	10,231	...	2,585	2,400	4,985	11,027	16,012	...	...	86	88,126	8	88,118
19,16,817	286	3,17,084	76,347	...	3,93,431	10,680	1,31,625	1,06,169	2,48,494	2,34,860	4,83,354	...	143	4,031	27,98,062	32,556	27,65,506
15,47,533	...	3,02,396	58,118	...	3,60,514	Not available.			2,54,179	2,39,100	4,93,279	...	457	5,151	24,00,939	30,701	23,76,238

year and hence they will be accounted for in the report for 1918-19.

J. LAMB,
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IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Sind, and (b) in Sind on excisable articles exported to other British Indian provinces.

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Sind.						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In Baluchistan.	In United Provinces.	In Punjab.	In Baroda.	In—	Total.	To Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beer ...	34,273	...	25	...	...	34,298	...	...	...	...	...	...
Wines ...	...	98	...	...	...	98	...	...	...	...	...	...
Spirits ...	...	71,333	...	...	...	1,12,192	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	23	...	...	...	...	...
Total ...	34,273	71,431	25	...	...	1,46,538	23	...	...	...	...	...

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and Repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	5,138	408	345	472	14	14	...	6,391
Hyderabad ...	15,386	577	60	*Nil.*	146	582	...	16,751
Nawábsháh ...	...	...	...	*Nil.*	...	...	...	...
Thar Párkar ...	...	...	...	33	...	...	...	33
Sukkur ...	3,029	651	25	74	72	169	...	4,020
Lárkána ...	4,037	75	41	425	221	554	...	5,353
Upper Sind Frontier ...	...	...	...	8	...	...	...	8
Total ...	27,590	1,711	471	1,012	453	1,319	...	32,556
Total of previous year	24,752	1,573	982			3,394	...	30,701

J. LAMB,

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Excise and Opium in Sind.

IMPERIAL RETURN III.—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i. e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	...	...	...	...	...	23	...	...	4	46	...	...	...	2	...	...	...
Hyderabad	...	1	...	...	...	...	...	...	...	3	44	...	...	...	...	...	...	...
Nawábsháh	..	...	...	...	...	...	...	...	...	1	18	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	12	...	...	...	...	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	4	28	...	...	...	1	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	34	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	1	12	...	...	...	...	...	...	...
Total ...	...	1	...	...	...	...	23	...	...	19	194	...	...	...	3	...	...	...
Total of previous year ...	...	1	...	...	...	...	26	...	...	20	207	...	...	...	2	...	...	...

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits.)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	2	6	17	13	1	28	5	18	30	22	23	7	23	...	30	...	31
Hyderabad	1	2	7	...	1	...	2	2	14	44	49	...	49	1	16	...	14
Nawábsháh	...	...	2	..	1	...	...	...	1	28	40	3	40	3	...	...	3
Thar Párkar	...	...	2	...	...	...	...	...	2	35	22	1	22	...	...	...	...
Lárkána	...	...	2	...	1	...	...	...	1	25	61	11	61	...	7	...	2
Sukkur	2	...	5	...	2	3	...	1	8	35	56	5	56	13	13	...	9
Upper Sind Frontier ...	...	...	1	...	...	...	...	...	1	8	12	6	12	2	...	...	...
Total ...	5	8	36	13	6	29	7	21	57	197	263	33	263	19	66	...	59
Total of previous year ...	4	7	37	17	7	30	4	18	49	204	267	72	267	18	51	...	56

J. LAMB,

Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL RETURN IV.—CONSUMPTION.

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 15° U. P.	At strength of 40° U. P.	At strength of—	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Foreign Liquors other than Commercial Spirits. Imported Liquors. Spirits in Imperial gallons, London Proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	68,538	52,107	...	89,521		23,655	6,223	51,548	2,340	129,462
Hyderabad	47,096	...	...	43,900		5,658	720	7,192	2,720	23,446
	.....	6,447	...							
Nawábsháh	11,428	191	...	9,829		573	67	133	50	.....
Thar Párkar ...	7,137	...	...	6,195	15° U. P. 6 0 0	524	94	179	53	.....
	.....	214	...		40° U. P. 4 0 0					
Lárkána	23,877	281	...	20,464		372	114	245	40	.....
Sukkur	21,045	...	...	18,409		3,031	599	3,027	719	1,678
	.....	867	...							
Upper Sind Frontier ...	7,662	..	...	6,513		184	39	65	35	.....
	.....	85	...							
Total ...	1,86,723	60,192	...	1,94,330	15° U. P. 6 0 0 40° U. P. 4 0 0	33,797	7,856	62,389	5,957	154,586
Total of previous year ...	2,14,182	52,220	...	2,13,388	15° U. P. 5 4 0 40° U. P. 3 8 0	*	*	*	*	*

District.	Commercial Spirits. Rectified spirits in Imperial gallons.	Dénatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Opium and other Drugs. Issues in seers of excise opium.	Retail sales, in seers of other opium, e.g., Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb. oz and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb. oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer. Rs.	Per seer. Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.	Lbs. oz. grs.
Karáchi	(a) 238	(b)5,778	488	2,365	...	35	45	4 3 342	1,152	748	4,678	0 9 269 13/35
Hyderabad	¼	106	8	1,956	...	35	45	0 4 37	...	276	15,013	0 7 212½
Nawábsháh	...	2	...	669	...	35	45	.....	487	51	11,690	.....
Thar Párkar ...	...	6	...	1,611	...	35	45	.....	1,080	165	3,272	.....
Lárkána	...	52	...	1,055	...	35	45	0 2 55 13/35	633	12	26,111	.....
Sukkur	23	208	30	1,416	...	35	45	1 0 21	715	81	28,618	0 0 265 1/7
Upper Sind Frontier ...	...	7	...	254	...	35	45	.....	273	3	3,044	.....
Total ...	261¼	6,159	526	9,326	...	Rs. 35	Rs. 45	5 9 455 13/35	4,290	1,336	92,426	1 5 267 9/14
Total of previous year ...	*	*	*	8,894	...	35	45	*	6,105	1,191	111,717	2 13 402 1/2

* Not available.

(a) Includes 132 gallons sales to the trade.

(b) Do. 3,027 do.

J. LAMB,
Assistant Commissioner of Salt,
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IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From —	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 4,033	...	Seers. 4,033	.....	.....	.....	.....	.....	...	...	...	...
(2) Cocaine	...	...	...	.....	.....	.....	Ozs. drs. grs. Punjab ... 2 0 240 United Provinces ... 2 9 0 Persian Gulf ... 1 2 6 Jaipur State ... 0 0 60	Bikaner State ... 0 0 30 Bhopal State ... 0 0 180 Jodhpur States ... 0 0 120 Alwar State ... 0 1,760 Indore State ... 0 4,054	Total ... 20 6 14,72	...	...	...
(3) Country Spirit	...	...	...	Proof gallons. Flavd. ... 37,403·0 } Punjab. Plain ... 3,966·2 41,369·2	Flavd. ... 777·2 } Bombay. Plain ... 32,572·3 U. P. Plain ... 8,369·2 United Provinces.	Flavd. ... 38,180·2 Plain ... 44,907·7 Grand Total ... 83,087·9	.....	.....	...	...	...	...
(4) Denatured spirits	...	...	...	.....	.....	.....	Baluchistan. 273 Basra. 120 Punjab. 12 Rajputana. 12		Gallons. 417	...	...	...
(5) Rectified spirits	U. P. 15	Bombay. 108 Baroda. 5	Gallons. 128	.....	.....	.....	.....	.....	...	...	...	...
(6) Morphia	...	...	...	.....	.....	.....	Ozs. drs. grs. N. W. F. Frontier ... 4 8 0 Punjab ... 4 1 437½ Persian Gulf ... 0 2 300 Jaisalmere ... 0 0 240	Bhopal ... 0 0 6 Indore ... 0 0 1,057½	Total ... 14 11 16	...	...	...
Indian-made foreign liquor—	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.
Baluchistan	72,604	...	...	.....	.....	.....	.....	.....	136	...	...	...
Punjab	50	...	...	.....	.....	.....	463	1	71	...	...	...
United Provinces	...	...	4,590	.....	.....	.....	.....	.....	13	...	...	...
Baroda	...	28	2,542	.....	.....	.....	.....	.....	...	...	...	...
Total ...	72,654	28	7,132	.....	.....	.....	463	1	220	...	...	...

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
European—	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits
N. W. Frontier	...	...	...	.....	.....	.....	1,010	526	2,902	...	...	...
Baluchistan	...	...	...	.....	.....	.....	2,186	1,054	3,403	...	...	...
Punjab	...	...	...	.....	.....	.....	21,808	3,498	11,476	...	...	...
United Provinces	...	...	...	.....	.....	.....	2,004	160	548	...	...	...
Rajputana	...	...	...	.....	.....	.....	1,014	79	136	...	...	...
Kathiawar	...	...	...	.....	.....	.....	92	51	792	...	24	109
Persian Gulf	...	...	...	.....	.....	.....	9	40	5	612	166	841
Bombay	...	...	...	.....	.....	.....	.....	.....	201	...	...	...
Bengal	...	...	...	.....	.....	.....	.....	50	...	...	...	...
Central Provinces	...	...	...	.....	.....	.....	1,647	42	...	...	...	...
Bikaner State	...	...	...	.....	.....	.....	.....	.....	7	...	...	...
Total	...	...	...	.....	.....	.....	29,770	4,530	19,470	612	190	950

J. LAMB,
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IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000 of population.		
		Distillery system.			Distillery system.		Country spirits.			Opium.		Hemp drugs.		Country spirit.		
	Out-still system.	Urban.	Rural.	Out-still system.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.
1	2	3		4	5		6	7		8		9		10	11	
Karáchi ...	...	33	11,938	...	182	340	...	1·03	852·71	3	1,0852 7	3	994·83	...	16	4
Hyderabad ...	...	17·43	4,625·57	...	95	517	...	·83	201·11	1·24	154·19	1·46	125·02	...	22	4
Nawábsháh ...	...	·47	3,389·53	...	14	434	...	·12	278	·23	162·0	·23	162·0	...	2)	3
Thar Párkar ...	...	1	13,636	...	9	424	...	·3	*684	·5	413·0	·5	682·0	...	33	2
Lárkána ...	...	14	5,037	...	86	625	...	1·5	265·1	2·3	265·1	2	93·3	...	25	3
Sukkur ...	...	14	5,586	...	109	465	...	·65	436·48	1·02	265·99	·80	146·99	...	20	3
Upper Sind Frontier ...	...	4	2,668	...	11	252	...	·8	331	4	381·0	2	266·8	...	45	3
Total ...	...	83·90	47,380·10	...	456	3,057	...	·92	460	1·82	313·78	1·68	222·44	...	20	3
Total of previous year.	...	88·90	47,380·10	...	456	3,057	...	·86	434·68	1·68	307·66	1·58	221·40	...	21	4

Name of District.	Number of shops per 100,000 of population—*continued.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallon.	Seer.	Seer.										
Karáchi ...	6	3	6	4	17·15	0·45	1·26	6·82	2·51	9·33	34	11·55	45·55	6·85	11·91	18·76	2·08
Hyderabad ...	15	6	13	7	7·17	0·32	2·50	7·14	2·30	9·44	34	7·60	41·60	1·16	1·82	2·98	0·10
Nawábsháh ...	14	6	14	9	2·19	0·15	2·78	11·20	2·71	18·91	34	6·35	40·35	...	1·74	1·74	0·42
Thar Párkar ...	24	8	22	5	†2·34	0·37	1·03	9·04	1·87	10·91	34	5·45	39·45	6·95	2·44	9·39	0·40
Lárkána ...	17	3	19	8	3·10	0·16	4·05	7·02	2·22	9·24	34	8·35	42·35	2·79	1·47	4·26	0·53
Sukkur ...	13	5	17	8	3·21	0·25	5·12	7·48	2·86	10·34	34	7·57	41·57	2·54	1·57	4·11	0·65
Upper Sind Frontier ...	9	8	18	4	2·48	0·10	1·26	7·47	1·97	9·44	34	6·28	40·28	1·50	3·32	4·82	0·34
Total ...	10	5	11	7	5·55	0·27	2·79	7·29	2·44	9·73	34	8·19	42·19	2·53	2·40	4·93	0·80
Total of previous year.	11	5	12	7	6·07	0·25	3·39	5·77	1·27	7·04	34	6·53	40·53	2·13	2·0	4·13	0·69

* This area is exclusive of the area of the Desert Division where there are no liquor shops.

† This is calculated on the population of the area exclusive of Desert Division where there are no liquor shops.

J. LAMB,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

REPORT ON THE ADMINISTRATION OF THE ABKARI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1917-18.

I.—Constitution of the Department and System of Administration.

The constitution of the Department and the system of Excise administration have remained unaltered. No separate Excise establishment is maintained at Perim where the work of the Department is carried out by the local Police under the Assistant Resident, Perim. The sources of revenue are detailed in the tabulated statement given below.

II.—Financial Result of the Year's Administration.

2. The realizations and the expenditure of the year under report are contrasted in the following table with those of the previous year:—

Receipts.

Items.	Aden.		Perim.		Total.	
	1916-17.	1917-18.	1916-17.	1917-18.	1916-17.	1917-18.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	116,475	114,163	3,557	3,206	120,032	117,369
2. License fees for the sale of imported foreign liquors.	9,516	9,749	411	365	9,927	10,114
3. Still-head duty on country liquor	33,173	33,366	.....	.....	33,173	33,366
4. License fees for the manufacture and sale of country liquor.	200	200	.....	.....	200	200
5. Duty on intoxicating drugs	2,800	1,600	.....	.....	2,800	1,600
6. License fees for the manufacture and sale of intoxicating drugs.	1,300	1,700	.....	.....	1,300	1,700
7. Miscellaneous	2,624	1,945	.....	.....	2,624	1,945
Total ...	166,088	162,723	3,968	3,571	170,056	166,294

Expenditure.

Items.	Amounts.	
	1916-17.	1917-18.
	Rs.	Rs.
Establishment	10,804	12,161
Contract contingencies ...	815	859
Total ...	11,619	13,020

The total Abkari revenue amounted to Rs. 166,294 against Rs. 170,056 in the previous year, showing a decrease of Rs. 3,762. The issue from bond of beer and other fermented liquors for local consumption is 47,590 gallons only against 96,588 gallons in the year before, or a decrease of 48,998 gallons, whereas the average yearly consumption of fermented liquors in the Settlement of Aden based on last four years' figures is 105,400 gallons. The abnormal decrease in the consumption of beer is due to the prevailing war conditions.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of imported foreign wines, liquors and spirits at Aden and one at Perim were issued during the year against the same number in the year before. Nine special licenses for the sale of foreign liquors at the regimental canteens at Aden were also issued during the year under report.

The details of the quantities of imported foreign wines, liquors and spirits passed for consumption in Aden and Perim respectively, during the year 1917-18, are contrasted with those of the previous year, in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1916-17.	1917-18.	1916-17.	1917-18.	1916-17.	1917-18.	In-crease.	De-crease.	In-crease.	De-crease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, beer, porter, cider and other fermented liquors.	94,664	46,686	1,924	904	96,588	47,590	...	47,978	...	1,020
2. Spirit which has been rendered unfit for human consumption.	460	30	...	...	460	30	...	430	...	...
3. Perfumed spirits ...	94	76	...	...	94	76	...	18	...	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	204	258	...	...	204	258	54	...	...	...
5. All other sorts of spirits ...	11,815	12,595	404	385	12,219	12,980	780	...	...	19
6. Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	151	268	...	...	151	268	117	...	...	...
7. All other sorts of wines not containing more than 42 per cent of proof spirit.	3,533	2,970	76	41	3,609	3,011	...	563	...	35
Total ...	110,921	62,883	2,404	1,330	113,325	64,213	951	48,989	...	1,074

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under report and the previous year is contrasted in the following tabular statement:—

Items.	1916-17.	1917-18.
	Gallons.	Gallons.
Date liquor (50° U. P.) ...	13,050	13,350
Do. (25° U. P.) ...	150	100
Total in terms of 50° U. P. ...	13,275	13,500

V.—Intoxicating Drugs.

5. The details of the consumption of intoxicating drugs other than opium in the Settlement of Aden for the year 1917-18 and for the previous year are as under:—

District.	Ganja.		Bhang.	
	1916-17.	1917-18.	1916-17.	1917-18.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Sheikh Othman	167 - 20	192 - 66	2 - 15	2 - 8
Perim	.....	.....	.....	.....

The increase in the consumption of ganja is due to the increase of native troops in Aden who are used to this drug.

VI.—Opium.

6. Seventy-nine seers and 75 tolas of Excise opium were sold during the year against 73 seers and 23 tolas in the year before. The total realizations are shown below along with those of 1916-17:—

Items.	1916-17.	1917-18.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of opium	2,730	2,780	50	.....
License fee for opium farm	800	800	.....	.....
Total ...	3,530	3,580	50	.....

The slight rise in opium consumption is due to the Chinese crew on board H. M.'s Auxiliary cruisers visiting this port occasionally.

VII.—Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the official year 1917-18 is contrasted in the following statement with that of the year previous:—

	Population as per census of 1911.	1916-17.		1917-18.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	44,866	166,088	3 11 3	162,723	3 10 4
Perim	1,299	3,968	3 0 10	3,571	2 12 0
Total ...	46,165	170,056	.....	166,294	.....

VIII.—Offences.

8. One case of illicit sale of foreign liquors against Abkari law was detected during the year under review and two persons were convicted. Two foreign liquor licensees were punished for breach of license conditions.

IX.—Staff.

9. Captain B. R. Reilly was in charge of the office of Collector of Abkari, Aden, up to 12th June 1917 and Captain H. M. Wightwick for the rest of the year.

Mr. Vogel, Excise Inspector, left Aden on transfer to Belgaum on 4th November 1917, having been relieved by Mr. Coutinho, gauger, who acted as Inspector of Abkari and Salt, Aden, from 4th November to 23rd December 1917, when he was relieved by Mr. Xavier. The staff have worked satisfactorily for the year under report.

H. M. WIGHTWICK, Captain,
Collector of Abkari, Aden.

No. A.-3392.

Aden Residency,
The 3rd August 1918.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay, with reference to Government Resolution No. 4996 dated the 29th May 1914.

W. M. P. WOOD, Lieut.-Colonel,
for Political Resident, Aden.

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